



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: John T. Joseph
DOCKET NO.: 07-02053.001-R-1
PARCEL NO.: 14-27-405-010

The parties of record before the Property Tax Appeal Board are John T. Joseph, the appellant, and the Peoria County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Peoria County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,770
IMPR.: \$9,850
TOTAL: \$11,620

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 672 square feet of living area. The dwelling was built in 1930 and features a full unfinished basement. The property is located in Peoria, Peoria County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted five comparable sales in a grid analysis. A map included with the evidence depicted the location of the subject and appellant's comparables. Comparables #1 and #3 were in close proximity; comparable #4 was further distant to the north with comparables #2 and #5 further distant to the south. The comparables consist of one-story frame dwellings. The age of one was unknown, but the other four were built between 1920 and 1954. The dwellings range in size from 545 to 864 square feet of living area. Three comparables have unfinished basements and two comparables have garages. The comparables sold from October 2006 to November 2007 for prices ranging from \$13,650 to \$29,980 or from \$22.02 to \$47.97 per

square of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$8,330 or a market value of approximately \$24,990.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$11,620 was disclosed. The subject's assessment reflects an estimated market value of \$34,979 or \$52.05 per square foot of living area including land using Peoria County's 2007 three-year median level of assessments of 33.22%.

In support of the subject's assessment, the board of review submitted an analysis of three comparable sales and a map detailing their proximate location in relation to the subject. The comparables consist of one-story dwellings that were built from 1928 to 1935 and range in size from 614 to 672 square feet of living area. Two comparables have unfinished basements and one comparable has central air conditioning. Each comparable has a garage ranging in size from 280 to 484 square feet. The comparables sold between June and September 2006 for prices ranging from \$36,900 to \$48,900 or from \$55.91 to \$72.77 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #2 and #3 due to differences in dwelling size from the subject. The Property Tax Appeal Board finds appellant's comparables #1, #4 and #5 and the board of review comparables were more similar to the subject in size, location, design, age, and/or features, despite the fact that appellant's comparable #5 and each of the board of review comparables has a garage not enjoyed by the subject. They sold for prices ranging from \$13,650 to \$48,900 or from \$22.02 to \$72.77 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$34,979 or \$52.05 per square foot of living area including land which is within the range of the most similar comparables. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market

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value as reflected by its assessment is supported and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 3, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.