



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

APPELLANT: Mary Murray  
DOCKET NO.: 08-01407.001-R-1  
PARCEL NO.: 14-22-480-006

The parties of record before the Property Tax Appeal Board are Mary Murray, 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: \$ 24,680**  
**IMPR.: \$ 132,950**  
**TOTAL: \$ 157,630**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one-story and part two-story frame dwelling containing 3,628 square feet of living area that was built in 1927. The subject dwelling has a 600 square foot partial unfinished basement and a 928 square foot concrete slab foundation. Features include central air conditioning, two fireplaces, and a 336 square foot attached basement garage. The subject dwelling is located on a 13,034<sup>1</sup> square foot lot.

The appellant appeared before the Property Tax Appeal Board, with her husband George Murray, claiming the subject property's land and improvement assessments were incorrect. The appellant marked on section 2d of the appeal petition that the basis of the appeal was comparable sales. However, the appellant also submitted assessment information to demonstrate a lack of uniformity regarding the subject's land and improvement assessments.

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<sup>1</sup> The appellant's market/assessment analysis described the subject property as having 8,500 square feet of land area. However, the subject's property record card submitted by both parties show the subject lot contains 13,034 square feet of land area. (Lot dimensions: 98' X 133').

In support of the overvaluation and assessment inequity claims, the appellant submitted photographs, property record cards and an analysis of four suggested comparables located close in proximity to the subject. The comparables consist of two-story frame, masonry or frame and masonry dwellings. Their property record cards indicate the dwellings were built from 1915 to 1948 with effective ages of 1960 or 1970. The subject was reported to have an effective age of 1965. Comparables 1 and 2 have full and partial unfinished basements, comparable 3 has a full finished basement and comparable 4 has a crawl space foundation. Three comparables have central air conditioning. All the comparables have one or two fireplaces. Three comparables have attached garages ranging in size from 500 to 1,020 square feet while one comparable has two attached garages that contain 200 and 375 square feet, respectively. The dwellings range in size from 2,930 to 5,320 square feet of living area and have improvement assessments ranging from \$120,670 to \$242,830 or from \$41.18 to \$45.64 per square foot of living area. The subject property has an improvement assessment of \$132,950 or \$36.65 per square foot of living area.

The comparables are situated on lots that range in size from 17,689 to 33,000 square feet of land area with land assessments ranging from \$32,980 to \$40,950 or from \$1.24 to \$1.86 per square foot of land area. The subject property has a land assessment of \$24,680 or \$1.89 per square foot of land area.

Comparables 1 through 3 sold from November 1987 to October 2007 for sale prices ranging from \$169,700 to \$543,000 or from \$56.42 to \$146.76 per square foot of living area including land. The subject's final 2007 assessment of \$157,630 reflects an estimated market value of \$475,792 or \$131.14 per square foot of living area including land using Peoria County's 2008 three-year median level of assessments of 33.13%.

To further support the contentions that the subject property is inequitably assessed and overvalued, the appellant submitted another analysis of 15 additional comparable properties. The analysis was labeled Real Estate Tax Evaluation-Home. Twelve properties are located along the subject's street while three properties are located along nearby N. Grandview Drive. The additional properties are reported to have dwellings that range in size from 2,988 to 7,644 square feet of living area. The appellant did not provide any other descriptive information for these properties for comparison to the subject such as their design, style, age, exterior construction or features. The appellant calculated the additional properties have improvement assessments reflecting estimated market values ranging from \$49.00 to \$90.98 per square foot of living area. The properties have lots that are reported to range in size from 7,500 to 20,550 square feet of land area. The appellant calculated the properties have land assessments that reflect estimated market values ranging from \$5.19 to \$9.19 per square foot of land area. The appellant calculated the subject's improvement assessment reflects an estimated market value of \$63.94 per square foot of

living area utilizing a dwelling size of 6,028 square feet of living area. In addition, the appellant calculated the subject's land assessment reflects an estimated market value of \$8.42 per square foot of land area utilizing a lot size of 8,500 square feet of land area.

The appellant also argued two of the additional comparables sold in 2007 and 2008 for 12.5% and 13.7% below their assessed valuations. The appellant opined these two sales show the entire neighborhood is overvalued. Their sale prices were not disclosed and again, the appellant failed to disclose these properties descriptions for comparison to the subject property.

The appellant also argued the value of the subject property has continued to decline since February 2008. To support this claim, the appellant submitted articles from internet websites marketwatch.com and housingpredictor.com. The marketwatch.com article, dated December 2, 2008, indicates the United States economy is well into its 11<sup>th</sup> postwar recession. The articles from housingpredictor.com, dated October 2008 and February 2009, indicate the Peoria real estate market was forecast to lose residents and suffer increasing foreclosures on housing deflation of 6.9% in 2008 and forecast to deflate in average home prices in 2009 at a rate of 7.1%.

Although the subject matter of this instant appeal involves only the subject's 2008 assessment, the appellant continued to argue the subject's land assessment increased 44.47% between 2009 and 2010 whereas neighboring properties' land assessments increased by 25% during the same time period. The appellant reiterated the main focus of the appeal was with respect to the subject's land assessments.

Based on the evidence and testimony presented, the appellant requested a reduction in the subject's land and improvement assessments.

At the hearing, the appellant attempted to submit a new packet of evidence to further support the inequity and overvaluation claims. The Property Tax Appeal Board did not accept the new evidence. Section 1910.67(k)(1) of the Official Rules of the Property Tax Appeal Board states:

In no case shall any written or documentary evidence be accepted into the appeal at the hearing unless such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part; (86 Ill. Adm. Code §1910.67(k)(1)).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$157,630 was disclosed.

In support of the subject's assessment, the board of review submitted property record cards and an analysis of three

suggested comparables. One comparable is located along the subject's street. The comparables consist of a one and one-half story and two, two-story masonry or frame dwellings that were built from 1928 to 1948. The evidence indicates comparable 1 has a crawl space foundation; comparable 2 has a unfinished basement; and comparable 3 has a full, partially finished basement. Other features include central air conditioning, one to three fireplaces and attached garages that range in size from 462 to 576 square feet. The dwellings range in size from 2,762 to 3,558 square feet of living area. They have improvement assessments ranging from \$88,510 to \$109,100 or from \$28.75 to \$34.69 per square foot of living area. The subject property has an improvement assessment of \$132,950 or \$36.65 per square foot of living.

The comparables are situated on lots that range in size from 9,310 to 50,184 square feet of land area with land assessments ranging from \$14,470 to \$25,630 or from \$.43 to \$2.75 per square foot of land area. The subject property has a land assessment of \$24,680 or \$1.89 per square foot of land area.

The comparables sold from May 2007 to February 2008 for sale prices ranging from \$352,320 to \$725,000 or from \$115.62 to \$203.77 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Under cross examination, the appellant produced a property record card for the subject that was printed on September 15, 2008. The property record card depicts the subject lot having 8,500 square feet of land area. (Lot dimensions: 68' X 125'). In response, the board of review indicated the subject's lot size was corrected from 8,500 to 13,034 square feet of land area. The board of review explained the subject lot includes ½ of vacated Marietta Street that was never constructed at the back lot line and ½ of a vacated alley to the east of the subject property that was not constructed, which resulted in the increase to the subject's land assessment. In response, the appellant argued the street and alley were vacated prior to his acquisition of the property and the title to the subject property was incorrect<sup>2</sup>.

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<sup>2</sup> The Property Tax Appeal Board finds it has no authority to review or compel any type of correction for the property in question to be properly platted or described for assessment purposes. The Property Tax Appeal Board has limited authority as provided by the Property Tax Code. The court in People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316, 317 N.E.2d 121 (2<sup>nd</sup> Dist. 1974), held that the only authority and power placed in the [Property Tax Appeal] Board by statute is to receive appeals from decisions of Boards of Review, make rules of procedure, conduct hearings and make a decision on the appeal. The court in Thompson went on to hold that the Property Tax Appeal Board is not authorized, in reviewing an assessment decision of the county board of review, to compel the property in question to be properly platted or described for assessment purposes. Thompson, 22 Ill.App.3d at 125.

After hearing the testimony 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 land or improvement assessments are warranted.

First, the Board finds its has no jurisdiction in this 2008 assessment appeal with respect to the subject's purported 44.47% land assessment increase from 2009 to 2010. Notwithstanding the lack of jurisdiction, the Board finds the appellant merely argued the subject's assessment increase on a percentage basis in comparison to other properties' assessment increase on a percentage basis is not a persuasive measurement or indicator demonstrating assessment inequity by clear and convincing evidence. The Board finds actual assessments and market value derived information for the subject and comparables properties together with their salient physical characteristics must be analyzed to determine whether uniformity of assessments exists or whether a particular property is overvalued. (See 86 Ill.Adm.Code §1910.65). The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions, the prior year's assessment and any physical changes or corrections made to a particular property.

The appellant argued unequal treatment in the assessment process regarding the subject's land and improvement assessments. The Illinois Supreme Court held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden of proof.

With respect to the subject's improvement assessment, the parties submitted descriptions and assessment data for seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 3 and 4 submitted by the appellant. Comparable 3 is considerably larger in size than the subject and comparable 4 has a crawl space foundation, inferior to the subject's partial unfinished basement. The Board also gave less weight to comparable 1 submitted by the board of review due to its dissimilar one and one-half story design and inferior crawl space foundation when compared to the subject. The Property Tax Appeal Board finds the remaining four comparables are more representative of the subject in location, age, size, design, and features. These four comparables are comprised of two-story brick, frame or brick and

frame dwellings that were built from 1926 to 1948 with features similar to the subject. They range in size from 2,762 to 3,558 square feet of living area and have improvement assessments ranging from \$95,810 to \$124,260 or from \$30.66 to \$41.31 per square foot of living area. The subject property has an improvement assessment of \$132,950 or \$36.65 per square foot of living area, which falls within the range established by the most similar comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the Board finds the record contains differing evidence regarding the subject's land size. Based on the testimony and evidence contained in this record, the Board finds the best and most credible evidence of the subject's land size is its updated property record depicting a lot size of 13,034 square feet of land area. The Board further finds the parties submitted land assessment information on seven suggested land comparables for consideration. The Board gave diminished weight to comparables 1 through 3 submitted by the appellant and comparable 3 submitted by the board of review due to their larger lot sizes when compared to the subject. The Board finds the three remaining comparables are most similar to the subject in size and location. They range in size from 9,310 to 17,689 square feet of land area and have land assessments ranging from \$14,470 to \$32,980 or from \$1.50 to \$2.75 per square foot of land area. The subject property contains 13,034 square feet of land area and has a land assessment of \$24,680 or \$1.89 per square foot of land area, which falls within the range established by the most similar land comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

The Property Tax Appeal Board gave little weight to the analysis submitted by the appellant labeled Real Estate Tax Evaluation-Home. The Board finds the appellant did not submit any corroborating documentation supporting the limited descriptions and values that were calculated for the subject and additional comparable properties. Furthermore, in reviewing the analysis the Board finds it appears the appellant utilized 2007 base assessment amounts rather than 2008 final assessment amounts, which does not properly address the 2008 assessment complaint. Finally, the appellant used an incorrect dwelling and land size for the subject property in this analysis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395

(1960). Although the comparables presented by the parties disclosed that properties located in the same geographic area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property was inequitably assessed.

The appellant also argued the subject property was 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 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The parties submitted six suggested comparable sales for the Board's consideration. The Property Tax Appeal Board gave little weight the comparable sales submitted by the appellant. Comparables 1 and 2 sold in 1987 and 2004, which are dated and less indicative of the subject's fair cash value as of the January 1, 2008, assessment date at issue in this appeal. Furthermore, appellant's comparable 3 is considerably larger in size than the subject. The Board also gave less weight to comparable sale 1 submitted by the board of review due to its dissimilar one and one-half story design and inferior crawl space foundation when compared to the subject.

The Property Tax Appeal Board finds comparable sales 2 and 3 submitted by the board of review are more similar to the subject in location, design, style, age, size and features. They sold in May and December 2007 for sale prices of \$352,320 and \$725,000 or \$127.56 and \$203.77 per square foot of living area including land, respectively. The Board recognizes comparable 3 has considerably more land area than the subject. The subject's assessment of \$157,630 reflects an estimated market value of \$475,792 or \$131.14 per square foot of living area including land. After considering adjustments to the most similar comparables for any differences when compared to the subject, such as size, features and land area, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. The Board further finds the subject's assessment as established by the board of review is correct 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 Morris*

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 23, 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.