



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

APPELLANT: Jessie & Emma Guyton
DOCKET NO.: 08-01972.001-R-1
PARCEL NO.: 14-32-458-004

The parties of record before the Property Tax Appeal Board are Jessie & Emma Guyton, the appellants, by attorney Clyde B. Hendricks in Peoria, 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: \$ 1,860
IMPR.: \$ 10,110
TOTAL: \$ 11,970**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story frame dwelling construction containing 1,108 square feet of living area. The dwelling was built in 1900. Features include a basement.

The appellants did not submit the portion of page two of the appeal form on which an appellant declares the basis of appeal. The appellants submitted evidence before the Property Tax Appeal Board on both sale prices and assessments and the Board assumes the appeal is based on both overvaluation and assessment equity.

In support of the overvaluation claim the appellants submitted sales information on three comparable properties. The appellants' comparables consist of one and one-half story frame dwellings. They were built from 1892 to 1935. They contain 908 to 1,428 square feet of living area. All have basements, and two have garages. The comparables sold from January to August 2008 for \$9,000 to \$32,500 or \$9.37 to \$33.03 per square foot of living area including land.

With respect to the appellants' contention of unequal treatment in the assessment process, the appellants submitted information on the same three comparable properties. The comparables have

improvement assessments ranging from \$10.49 to \$12.30 per square foot of living area. The subject's improvement assessment is \$9.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$11,970 was disclosed. The subject's assessment reflects an estimated market value of \$36,130 or \$32.61 per square foot of living area including land using Peoria County's 2008 three-year median level of assessments of 33.13%.

In support of the subject's assessment the board of review presented descriptions, sale price information and assessment information on three comparable properties. They consist of frame dwellings that were built from 1900 to 1925. They are one and one-half story or one-story with a finished attic area. The dwellings have 979 to 1,078 square feet of living area. All have basements, two have central air conditioning, and one has a garage. The board of review's comparables sold from June 2007 to April 2008 for \$38,000 to \$50,000 or \$38.82 to \$46.38 per square foot of living area including land. Their improvement assessments range from \$9.72 to \$11.70 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted listing sheets related to the board of review's comparable properties and highlighted differences between the subject and the board of review's comparables. The appellant also argued that it is unfair to compare owner-occupied homes with rental properties such as the subject.

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 a reduction in the subject's assessment is not warranted.

The appellants argued the subject 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 appellants have not met this burden.

The record contains information on sales and assessments of six suggested comparable properties for the Board's consideration. With respect to the sales comparables, all six were generally similar in size and functional design. All except the appellants' comparable #3 and the board of review's comparable #3 have some amenity not enjoyed by the subject. The six comparables sold for \$9,000 to \$50,000 or \$9.37 to \$46.38 per square foot of living area including land. The subject's estimated market value of \$36,130 or \$32.61 per square foot of living area including land is within that range. After considering the evidence the Board finds the appellants have not

proven by a preponderance of the evidence that the subject is overvalued and no reduction is warranted on that basis.

The appellants also contended unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden either.

With respect to the assessment equity evidence, the six comparables have improvement assessments that range from \$9.72 to \$12.30 per square foot of living area. The subject's improvement assessment of \$9.12 per square foot of living area is lower than the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on that basis either.

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 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.