FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Zeb Gardner
DOCKET NO.: 08-02002.001-R-1
PARCEL NO.: 13-13-180-009

The parties of record before the Property Tax Appeal Board are Zeb Gardner, the appellant, 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:	$ 3,900
IMPR.:	$ 23,100
TOTAL:	$ 27,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 903 square feet of living area. The dwelling was built in 1968. Features include a basement, central air conditioning and a carport.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the claim the appellant submitted information on three comparable properties. They are located in an area with a different neighborhood code than the subject, and the appellant did not indicate their proximity to the subject. The appellant's comparables consist of one-story frame dwellings. They were built in 1969 or 1970. They contain 825 square feet of living area. All have partially finished basements, central air conditioning and garages. The comparables sold from January 2007 to March 2008 for $72,000 to $79,900 or $87.27 to $96.85 per square foot of living area including land. The appellant's grid sheet indicates the subject has 875 square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $27,000 was

disclosed. The subject's assessment reflects an estimated market value of $81,497 or $90.25 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 and sale price information on three comparable properties. Two are located in an area with the same neighborhood code as the subject. They consist of one-story frame dwellings that were built from 1968 to 1970. The dwellings have 875 or 903 square feet of living area. All have basements, central air conditioning and garages. One basement has a finished area. The board of review's comparables sold from February to October 2008 for $92,000 to $107,500 or $101.88 to $119.05 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant 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 appellant 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 appellant has not met this burden.

The grid sheets offered by the parties differ on the size of the living area of the subject. The board finds that the subject has a living area of 903 square feet. The property record card indicates the main foundation of the subject includes 875 square feet, but the drawing of the footprint of the subject on the property record card indicates the structure overhangs the foundation by two feet along a portion of the front. The overhang is visible on the photos of the subject, and the property record card indicates the total living area is 903 square feet.

The record contains six suggested comparable sales for the Board's consideration. The comparables are similar to the subject in size and design. All of the comparables have air conditioning not enjoyed by the subject. They also have garages, while the subject has a carport. The six comparables sold for $72,000 to $107,500 or $87.27 to $119.05 per square foot of living area including land. The subject's estimated market value of $81,497 or $90.25 per square foot of living area including land is within that range. It is lower on a per-square-foot

basis than four of the six comparables, and is much lower than the $101.88 and $119.05 per-square-foot sale prices of the two comparables located in an area with the same neighborhood code as the subject. After considering the evidence the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued 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.

Chairman

Member

Member

Member

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

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.