



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

APPELLANT: David White  
DOCKET NO.: 08-02008.001-R-1  
PARCEL NO.: 18-03-103-011

The parties of record before the Property Tax Appeal Board are David White, 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:** \$2,730  
**IMPR.:** \$8,840  
**TOTAL:** \$11,570

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half story frame dwelling containing 1,260 square feet of living area. The dwelling was built in 1900 and features a full unfinished basement.

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 three suggested comparable sales. The comparables are located in different assessment neighborhood codes as the subject as defined by the local assessor. The comparables consist of one-story, one and one-half story or two-story frame dwellings that were built from 1900 to 1920. They contain either 1,176 or 1,764 square feet of living area and have full unfinished basements. One comparable has an attic that is one-half finished, two comparables have a fireplace and two comparables have either a 264 or a 576 square foot garage. The comparables sold from June 2007 to June 2008 for prices ranging from \$17,500 to \$27,500 or from \$14.88 to \$22.53 per square of living area including land. 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 \$11,570 was disclosed. The subject's assessment reflects an estimated market value of \$34,923 or \$27.72 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 submitted property record cards and property characteristic sheets of three suggested comparable sales. One comparable is located in the same assessment neighborhood code as the subject. Additionally, the board of review supplied a map depicting the location of the comparables in relation to the subject property. The comparables consist of one-story frame dwellings that were built from 1900 to 1928. They contain from 1,040 to 1,248 square feet of living area and have full or partial unfinished basements. Two comparables have attics that are one-half finished and central air conditioning. Two comparables have a fireplace and two comparables have either a 216 or a 440 square foot garage. The comparables sold from January 2006 to April 2008 for prices ranging from \$29,500 to \$38,000 or from \$23.64 to \$36.54 per square of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted Multiple Listing Sheets for the two comparable sales submitted by the board of review. The appellant argued comparable #1 has central air conditioning, a garage and many updates that the subject lacks and sold for less than the subject is assessed for. Comparable #2 sold in 2004 for \$12,001 and had upgrades prior to its 2007 sale. Comparable #3 has a fireplace and an oversized garage that the subject lacks and also has a two year old sale date. Additionally, the appellant argued it is unfair to compare owner occupied dwellings to a rental dwelling, but failed to identify which comparables are owner occupied or rental dwellings.

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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its dissimilar two-story style construction when compared to the subject. Additionally, this comparable has considerably more living area when compared to the subject. The Board gave less weight to the board of review's comparable #3 due to its sale date occurring nearly two years prior to the subject's January 1, 2008 assessment date. The Board finds the remaining four comparables are most similar to the subject in age and size. These comparables sold from June 2007 to April 2008 for prices ranging from \$17,500 to \$35,000 or from \$14.88 to \$29.54 per square of living area including land. The subject's assessment reflects an estimated market value of \$34,923 or \$27.72 per square foot of living area including land, which is within the range established by the most similar sales in the record. 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 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: February 24, 2012

*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.