



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

APPELLANT: Orval Paris  
DOCKET NO.: 08-02011.001-R-1  
PARCEL NO.: 18-03-102-008

The parties of record before the Property Tax Appeal Board are Orval Paris, 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 a reduction 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: \$2,630  
IMPR: \$6,333  
TOTAL: \$8,963**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half story dwelling of frame construction containing 1,195 square feet of living area. The dwelling was built in 1900. Features include a basement.

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. The appellant's comparables consist of one-story or two-story frame dwellings. They were built from 1900 to 1920. They contain 1,176 or 1,764 square feet of living area. All have basements, and two have fireplaces and garages. The comparables sold from June 2007 to June 2008 for \$17,500 to \$27,500 or \$14.88 to \$22.53 per square foot 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 \$11,940 was disclosed. The subject's assessment reflects an estimated market value of \$36,040 or \$30.16 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. They consist of one and one-half story frame dwellings that were built in 1915 or 1920. The dwellings have 1,196 to 1,260 square feet of living area. All have basements and central air conditioning, two have garages, and one has a fireplace. The board of review's comparables sold from January 2007 to February 2008 for \$35,000 to \$40,000 or \$28.90 to \$33.03 per square foot of living area including land. The board of review also provided a map that indicated the location of the subject and the comparables submitted by both parties. The appellant's comparables are located slightly closer to the subject than are the board of review's comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant provided MLS listing sheets for the board of review's comparable sales and highlighted differences between the subject and the board of review's comparables. The MLS sheet for the board of review's comparable #3 indicated it was on the market for zero days. Finally, the appellant 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 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds this burden has been met.

The record contains six suggested comparable sales for the Board's consideration. The appellant's comparable #1 is much larger than the subject and is of a different design. The board of review's comparable #3 spent zero days on the market and may not have been an arm's-length transaction. The remaining four comparables are generally similar to the subject to the subject in size and design. Although the appellant's comparables are considered one-story, they have finished areas on the second level that make them functionally similar to the one and one-half story subject. These four comparables sold for \$17,500 to \$40,000 or \$14.88 to \$31.74 per square foot of living area including land. The subject's estimated market value of \$36,040 or \$30.16 per square foot of living area including land is higher than all but one of the four comparables. The two board of review comparables have central air conditioning and either a garage or a fireplace not enjoyed by the subject. The appellant's two comparables are more similar to the subject in that they lack air conditioning and are located slightly nearer

the subject. The subject's estimated market value of \$36,040 or \$30.16 per square foot of living area including land is substantially higher than the \$17,500 and \$26,500 or \$14.88 and \$22.53 per square foot of living area including land selling prices of the most similar comparables. After considering the evidence the Board finds a preponderance of the evidence indicates the subject is overvalued and a 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. Lerski*

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.