



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

APPELLANT: Wendy Kupferschmid  
DOCKET NO.: 08-02013.001-R-1  
PARCEL NO.: 14-33-477-047

The parties of record before the Property Tax Appeal Board are Wendy Kupferschmid, 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:** \$1,690  
**IMPR.:** \$14,430  
**TOTAL:** \$16,120

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,352 square feet of living area that was built in 1928. Features include an attic with 400 square foot of finished area, a full basement with 250 square foot of finished area and central air conditioning.<sup>1</sup>

The appellant submitted evidence to 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 located in the same assessment neighborhood code as the subject as defined by the local assessor. Additionally, their proximity in relation to the subject was not disclosed. The comparables consist of one-story frame dwellings that were built from 1907 to 1929. They contain 960 or 1,000 square feet of living area and have full unfinished basements. One comparable has a 280 square foot detached garage. The comparables sold from

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<sup>1</sup> The appellant claims the subject has 952 square feet of living area with an unfinished basement. The board of review submitted the subject's property record card disclosing 1,352 square feet of living area with a partial finished attic and basement.

October 2007 to December 2007 for prices ranging from \$10,000 to \$27,000 or from \$10.00 to \$28.13 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 \$16,120 was disclosed. The subject's assessment reflects an estimated market value of \$48,657 or \$35.99 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 a market analysis of three suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject. However, 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 or masonry dwellings that were built from 1914 to 1921. They contain from 1,248 to 1,645 square feet of living area and have partial unfinished basements. The comparables have central air conditioning, with one having a finished attic and a fireplace and another having a 228 square foot detached garage. The comparables sold from February 2008 to November 2009 for prices ranging from \$44,000 to \$63,500 or from \$32.22 to \$41.86 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 three comparable sales submitted by the board of review. The appellant argued the comparables offered by the board of review have features and updates that the subject lacks. The appellant also argued the subject is a rental dwelling and 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 a 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 a reduction is justified.

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the board

of review's comparable #2 due to its sale date occurring nearly two years after the subject's January, 1, 2008 assessment date. The Board finds the remaining five comparables submitted by both parties are more similar to the subject in age, size, style and features. They sold from October 2007 to April 2008 for prices ranging from \$10,000 to \$63,500 or from \$10.00 to \$41.86 per square of living area, including land. The subject's assessment reflects an estimated market value of \$48,657 or \$35.99 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.