



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

APPELLANT: Jim Sniff
DOCKET NO.: 08-02031.001-R-1
PARCEL NO.: 14-27-181-038

The parties of record before the Property Tax Appeal Board are Jim Sniff, the appellant, by attorney Clyde B. Hendricks of 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: \$3,960
IMPR.: \$14,000
TOTAL: \$17,960

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 792 square feet of living area. Features of the home include a full basement and the subject was constructed in 1928.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sales data on three comparable properties improved with one-story dwellings that range in size from 576 to 921 square feet of living area. The dwellings were constructed from 1925 to 1950. Two comparables have basements, one comparable has central air conditioning, one comparable has a fireplace and two comparables each have a detached garage with 240 and 360 square feet of building area, respectively. The comparables have different neighborhood codes than the subject property. The sales occurred from October 2007 to April 2008 for prices ranging from \$18,000 to \$28,000 or from \$26.60 to \$32.52 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$12,500.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$17,960 was disclosed. The subject's assessment reflects a market value of approximately \$54,211 or \$68.45 per square foot

of living area, land included, using the 2008 three year average median level of assessments for Peoria County of 33.13%. In support of the assessment the BOR submitted information on three comparables composed of one-story dwellings that range in size from 768 to 1,032 square feet of living area. Each comparable has a basement, each comparable has central air conditioning, one comparable has a fireplace and the comparables each have a detached garage with 216 to 440 square feet of building area. The dwellings were constructed from 1928 to 1940 with the BOR indicating the effective year built of either 1940 or 1955. Each comparable has the same neighborhood code as the subject. The BOR also provided a map depicting the location of the subject and the comparables used by the parties. The map depicted the comparables used by the BOR as being located closer to the subject than were those used by the appellant. The sales occurred from February 2007 to June 2007 for prices ranging from \$65,000 to \$84,000 or from \$62.98 to \$91.15 per square foot of living area, including land. Based on this evidence, the BOR requested the subject's assessment be confirmed.

In rebuttal the appellant submitted copies of the MLS sheets for BOR comparables. He contends the BOR comparables were in superior condition and have updates that the subject does not have. He also argued the BOR comparable #3 is larger than the subject with finished attic area and finished basement area. The appellant also provided information that BOR comparable #2 resold in a short sale in July 2010 for a price of \$45,000.

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 the appeal. The Board further finds a reduction in the subject's assessment is not supported by the evidence in the record.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the sales data in the record do not support a reduction in the subject's assessment.

The record contains information on 6 comparable sales submitted by the parties. Appellant's comparables were given less weight due to location. Additionally, appellant's comparable #1 differed in age and comparable #2 was much smaller than the subject and had no basement. The Board finds the BOR sales were more similar to the subject in location than those used by the appellant and were relatively similar to the subject in style and age. Each comparable was superior to the subject with central air conditioning and detached garages. These comparables sold for unit prices ranging from \$62.98 to \$91.15 per square foot of living area. The subject's assessment reflects a market value of \$68.83 per square foot of living area, land included, which is

within the range established by the best comparables on a square foot basis. The subject's overall value as reflected by the assessment of \$54,211 was below the range of the total sales prices of the comparables of \$65,000 to \$84,000. Based on this record the Board finds a reduction in the subject's assessment is not justified.

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: April 22, 2011

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.