



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

APPELLANT: Chris Snyder
DOCKET NO.: 08-02036.001-R-1
PARCEL NO.: 14-33-482-013

The parties of record before the Property Tax Appeal Board are Chris Snyder, 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: \$2,160
IMPR.: \$13,480
TOTAL: \$15,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with 1,454 square feet of living area. Features of the property include a basement and a fireplace. The dwelling was constructed in 1910.

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 two, two-story single family dwellings and a one-story dwelling with finished attic area that range in size from 1,176 to 1,764 square feet of living area. The dwellings were constructed from 1900 to 1920. Each comparable has a basement, two comparables each have a fireplace and two comparables each have a detached garage with 264 and 576 square feet of building area, respectively. Each of the comparables had a different neighborhood code than the subject. The appellant also indicated the subject had a "C" grade while each comparable had a "C-5" grade. To further document the sales the appellant submitted copies of the multiple listing service (MLS) sheets associated with each sale. The sales occurred from June 2007 to June 2008 for prices ranging from \$17,500 to \$27,500 or from \$14.88 to \$22.53 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$6,670.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$15,640 was disclosed. The subject's assessment reflects a market value of approximately \$47,208 or \$32.47 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, two-story dwellings that range in size from 1,344 to 1,536 square feet of living area. Each comparable has a basement, one comparable has central air conditioning, and two comparables each have a detached garage with 216 and 624 square feet of building area, respectively. The dwellings were constructed in 1889 and 1924. The BOR indicated the subject was in fair condition. BOR comparables #1 and #3 were described as being in fair condition and BOR comparable #2 was described as being in average condition. Each comparable has the same grade and neighborhood code as the subject. The BOR also submitted a map noting the location of the subject and the comparables used by the parties. The sales occurred from July 2007 to November 2007 for prices ranging from \$45,500 to \$65,000 or from \$31.25 to \$46.88 per square foot of living area, including land. The BOR also submitted a copy of an August 2005 listing of the subject for a price of \$43,900. Based on this evidence, the BOR requested the subject's assessment be confirmed.

In rebuttal the appellant submitted copies of the MLS sheets for the BOR comparables. The appellant argued the BOR comparable #1 had two units based on MLS sheets dated November 8, 2000; December 5, 2000; January 2, 2002 and August 10, 2005. The appellant argued BOR comparable #2 is a showplace with a heated garage and other features. The appellant also argued that BOR comparable #3 had updates that the subject lacks.

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.

First, the evidence disclosed that in August 2005 the subject was listed on the market for a price of \$43,900, which tends to undermine the appellant's assertion the subject's assessment should be reduced to \$6,670, reflecting a market value of approximately \$20,000, rounded. The record also contains information on 6 comparable sales submitted by the parties. The

Board finds the comparables submitted by the BOR were more similar to the subject in location and grade than the appellant's comparables. The BOR comparables were also relatively similar to the subject in age, style, and size. These comparables had unit prices ranging from \$31.25 to \$46.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$32.47 per square foot of living area, land included, which is at the low end of the range established by the BOR comparable sales. The Board finds the appellant's comparables were not as similar to the subject in location, size and grade as the board of review comparables. 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.