



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

APPELLANT: Jeff Shoumaker
DOCKET NO.: 08-02039.001-R-1
PARCEL NO.: 18-04-277-015

The parties of record before the Property Tax Appeal Board are Jeff Shoumaker, 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: \$2,440
IMPR.: \$9,910
TOTAL: \$12,350**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling that contains 1,442 square feet of living area. The property has a slab foundation and a detached garage with 280 square feet of building area. The dwelling was constructed in 1900.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. Based on copies of the multiple listing sheets and the property record cards the comparables are composed of a one-story dwelling with finished attic and two, two-story dwellings that ranged in size from 1,176 to 1,764 square feet of living area. In his analysis the appellant did not describe the style of comparables #2 and #3 correctly. Each comparable had a basement, two comparables had fireplaces and two comparables had detached garages with 264 and 576 square feet of building area. The dwellings were constructed from 1900 to 1920. These properties 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 foot of living area, land included. The appellant also indicated the subject sold in September 2005 for a price of \$30,500. The appellant also made reference on the appeal form to a 2007 appeal of the subject property before the Property Tax Appeal Board. The Board takes notice that the subject property

was the subject matter of an appeal before the Property Tax Appeal Board in 2007 under Docket No. 07-01256.001-R-1 wherein the assessment of the subject property was reduced to \$10,132.86 Ill.Admin.Code 1910.90(i). Based on this evidence the appellant requested the subject's assessment be reduced to \$10,160.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$12,350 was disclosed. The subject's assessment reflects a market value of \$37,277 or \$25.85 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 two comparables composed of one-story dwellings that had 920 and 1,182 square feet of living area. Each comparable has a basement, one comparable has central air conditioning, one comparable has a fireplace and one comparable has a detached garage. The dwellings were constructed in 1889 and 1891. The sales occurred in March 2007 and February 2008 for prices of \$50,000 and \$51,500 or for \$43.57 and \$54.35 per square foot of living area, including land. The BOR also provided a copy of a map depicting the location of the subject and the comparables submitted by both parties. Based on this evidence, the BOR requested confirmation of the subject's assessment.

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 Board finds the best comparables in the record were those provided by the board of review. These two comparables were composed of one-story dwellings similar to the subject in age. The comparables were slightly smaller than the subject and BOR comparable #1 was superior to the subject in features with a basement, fireplace and central air conditioning. BOR comparable #2 was superior to the subject with a basement but inferior due to its lack of a garage. These properties sold in March 2007 and February 2008 for prices of \$50,000 and \$51,500 or for \$43.57 and \$54.35 per square foot of living area, including land. The subject's assessment of \$12,350 reflects a market value of \$37,277 or \$25.85 per square foot of living area, land included, using the 2008 three year average median level of assessments for Peoria County of 33.13%. The subject's assessment reflects a

market value below the best comparables in the record is justified due to its inferior features. The Board gave no weight to the comparables provided by the appellant due to their different style as compared to the subject. The Board gave less weight to the sale of the subject because the transaction occurred in September 2005, more than two years prior to the assessment date at issue. 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.