



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

APPELLANT: Jim Sniff
DOCKET NO.: 08-02043.001-R-1
PARCEL NO.: 14-34-332-005

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 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: \$2,250
IMPR.: \$11,330
TOTAL: \$13,580

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, residential duplex with 1,844 square feet of living area. The subject has a cellar and was constructed in 1905.

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 residential duplexes and a one-story dwelling that range in size from 800 to 2,028 square feet of living area. Each of the buildings was constructed in 1900. Each comparable has a basement or cellar. One comparable has a carport and garage. To further document the sales the appellant submitted copies of the multiple listing service (MLS) sheets associated with each sale. The sales occurred from May 2007 to July 2008 for prices ranging from \$15,000 to \$35,000 or from \$7.40 to \$37.50 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$10,670.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$18,440 was disclosed. The subject's assessment reflects a market value of approximately \$55,660 or \$30.18 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 described as two-story residential duplexes that range in size from 1,626 to 2,395 square feet of living area. Each comparable has a basement, one comparable has central air conditioning, one comparable has two fireplaces and one comparable has a detached garage with 484 square feet of building area. The dwellings were constructed in 1899 and 1900. The BOR also provided a map depicting the location of the subject and the comparables used by the parties. The map depicted the comparables as being located from .30 to 1.17 miles from the subject. The sales occurred from January 2008 to September 2008 for prices ranging from \$40,000 to \$48,000 or from \$19.23 to \$27.37 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 the BOR comparables. He indicated that the appellant would accept the value of \$19.23 per square foot of building area as reflected by BOR sale #1. He further indicated BOR comparable #2 was in the West Bluff area while the subject and the BOR comparables #1 and #3 are in the East Bluff area. As a final point the appellant indicated that BOR comparable #3 was not a duplex.

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 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 support a reduction in the subject's assessment.

The record contains information on 6 comparable sales submitted by the parties. Appellant's comparable #3 is a one-story dwelling dissimilar to the subject in style and size. This dwelling is found not to be comparable to the subject dwelling. The remaining comparables were two-story structures similar to the subject in age and relatively similar to the subject in size. These five comparables sold for prices ranging from \$15,000 to \$48,000 or from \$7.40 to \$27.37 per square foot of living area, land included. Four of these comparables had unit prices ranging from \$19.23 to \$27.37 per square foot of living area, land included. The subject's assessment reflects a market value of \$55,660 or \$30.18 per square foot of living area, land included, which is above the range established by the best comparables in the record. Based on this record the Board finds a reduction in the subject's assessment is 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 M. Louie

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.