FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jim Sniff
DOCKET NO.: 08-02047.001-R-1
PARCEL NO.: 14-16-127-008

The parties of record before the Property Tax Appeal Board are Jim Sniff, 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 ***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:	$14,130
IMPR.:	$16,240
TOTAL:	$30,370

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 1,090 square feet of living area. The subject has a concrete slab foundation, central air conditioning and a 264 square foot attached garage. The dwelling was constructed in 1950.

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 1,495 to 1,638 square feet of living area. The dwellings were constructed from 1952 to 1965. Each comparable has a basement with finished living area, each comparable has central air conditioning, each comparable has one or two fireplaces and each comparable has a two-car 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 August 2008 for prices ranging from $126,000 to $134,000 or from $76.92 to $89.33 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to $30,370.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $32,940 was disclosed. The subject's assessment reflects a

market value of approximately $99,426 or $91.22 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 one-story dwellings that range in size from 1,014 to 1,031 square feet of living area. Two comparables have basements, two comparables have central air conditioning and the comparables each have a detached or attached garage ranging in size from 312 to 560 square feet of building area. The dwellings were constructed from 1948 to 1950. The BOR indicated that the comparables had effective dates of construction from 1960 to 1975. 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 January 2007 to May 2007 for prices ranging from $76,000 to $99,000 or from $74.95 to $97.06 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.

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. The Board finds the comparables submitted by the parties seem to be superior to the subject in features and age or effective age. The comparables sold for unit prices ranging from $74.95 to $97.06 per square foot of living area, land included. The subject's assessment reflects a market value of $91.22 per square foot of living area, land included, which is greater than all but one of the comparables on a square foot basis. 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.

Chairman

Member

Member

Member

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

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.