



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

APPELLANT: Harold Simmons
DOCKET NO.: 08-02049.001-R-1
PARCEL NO.: 14-32-430-024

The parties of record before the Property Tax Appeal Board are Harold Simmons, 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 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: \$2,280
IMPR.: \$11,690
TOTAL: \$13,970

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 724 square feet of living area. The dwelling was constructed in 1941 and has an aluminum siding exterior. Features include a full unfinished basement, central air conditioning and a detached garage with 252 square feet of building area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted description and assessment information on three comparables. The comparables include two, one-story dwellings and a 1.5-story dwelling that range in size from 720 to 1,488 square feet of living area. The dwellings were constructed from 1900 to 1935. Each comparable has a basement, one comparable has central air condition and one comparable has a 200 square foot detached garage. The comparables sold from February 2007 to February 2008 for prices ranging from \$23,500 to \$36,000 or from \$24.19 to \$32.64 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$8,400.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

\$13,970 was disclosed. The subject's assessment reflects a market value of \$42,167 or \$58.24 per square foot of living area using the 2008 three year average median level of assessments for Peoria County of 33.13%. In support of assessment the BOR submitted descriptions and assessment information on three comparables. The comparables are described as being improved with one-story dwellings that range in size from 796 to 972 square feet of living area. The comparables were built in 1938 and 1946 with frame or aluminum exterior construction. Each comparable has a basement, central air conditioning and a garage. These comparables sold from November 2007 to September 2008 for prices ranging from \$44,500 to \$58,000 or from \$55.90 to \$60.50 per square foot of living area. The BOR also submitted 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.

In rebuttal the appellant asserted BOR comparable #1 was located more than 20 blocks from the subject. The appellant asserted BOR #2 has a finished upper level that was not considered. The appellant submitted a copy of the listing sheet indicating the comparable had 1,552 square feet of living area. The appellant argued BOR #3 was slightly larger than the subject and had updates 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 in the record do not support a reduction in the subject's assessment.

The Board finds appellant's comparable #1 and BOR comparables #1 and #3 are most similar to the subject in style, age and size. These comparables sold from March 2007 to September 2008 for prices ranging from \$23,500 to \$53,000 or from \$32.64 to \$60.50 per square foot of living area. The subject's assessment of \$13,970 reflects a market value of \$42,167 or \$58.24 per square foot of living area using the 2008 three year average median level of assessments for Peoria County of 33.13%. The Board finds the subject's assessment is within range established by the best comparables in the record and a reduction 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: March 18, 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.