FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Victor Johnson
DOCKET NO.: 08-02068.001-R-1
PARCEL NO.: 18-18-182-009

The parties of record before the Property Tax Appeal Board are Victor Johnson, 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:	$790
IMPR.:	$8,830
TOTAL:	$9,620

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 88 year-old, one-story frame, bungalow style dwelling that contains 1,161 square feet of living area. The dwelling has a concrete slab foundation and features a detached two-car garage of 576 square feet of building area.

In writing, the parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant through counsel submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable sales with applicable Multiple Listing Service sheets. The comparables consist of one-story or two-story frame old-style, cottage or bungalow style dwellings that were built in 1889 or 1900. The dwellings range in size from 1,027 to 1,318 square feet of living area. Each comparable

has an unfinished basement. One comparable has central air conditioning and one comparable has a garage of 240 square feet of building area. These properties sold between March and November 2007 for prices ranging from $9,500 to $15,000 or from $9.25 to $12.23 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to $6,000 or a market value of approximately $18,000.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of $9,620 was disclosed. Based on its assessment, the subject has an estimated market value of $28,863 or $24.86 per square foot of living area, land included, based on the statutory level of assessment of 33.33% (35 ILCS 200/9-145).

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a grid analysis of three comparable properties along with property record cards. The comparables were located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story or one and one-half-story frame or masonry, bungalow style dwellings that were built in 1920 or 1928. The dwellings range in size from 967 to 1,286 square feet of living area. Features of the comparables include full unfinished basements. Two comparables have central air conditioning and garages that contain from 576 square feet of building area, respectively. These properties sold between April 2007 and July 2008 for prices ranging from $30,000 to $36,500 or from $23.33 to $37.28 per square foot of living area including land. Based on this evidence, the board of review requested the subject's estimated market value as reflected by its assessment be confirmed.

In written rebuttal, the appellant argued the board of review's comparables have features and/or upgrades not enjoyed by the subject and noted that comparable #1 was not listed through MLS so updates and improvements were unknown prior to the sale. Lastly, appellant noted as to comparable #3 which sold for $23.00 per square foot, appellant "would be agreeable to a $20/square foot value."

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 this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparable #1 because it was of a two-story design as compared to the one-story design of the subject. The Board has also given less weight to appellant's comparable #3 because it is approximately 30 years older than the subject dwelling. Less weight has been given to board of review comparable #1 due to its design and brick exterior construction as compared to the subject. The Board finds the appellant's comparable #2 along with the board of review's comparables #2 and #3 were most similar to the subject in design, exterior construction, age and/or features and sold for prices ranging from $12.23 to $37.28 per square foot of living area, land included. The subject's estimated market value as reflected by its assessment of $28,863 or $24.86 per square foot of living area falls within this range. After considering the most comparable sales on this record along with adjustments and differences in both parties' comparables when compared to the subject, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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: June 18, 2010

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.