



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

APPELLANT: Sylvania Nath  
DOCKET NO.: 08-02097.001-R-1  
PARCEL NO.: 18-05-254-015

The parties of record before the Property Tax Appeal Board are Sylvania Nath, 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: \$2,460  
IMPR.: \$12,920  
TOTAL: \$15,380**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half story dwelling of frame construction containing 1,260 square feet of living area. The dwelling was built in 1920. Features include a basement and central air conditioning.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the claim the appellant submitted information on three comparable properties. Two are located in areas with different neighborhood codes than the subject, and the appellant did not indicate their proximity to the subject. The appellants' comparables consist of one-story or two-story frame dwellings. They were built from 1880 to 1930. They contain 1,128 to 1,306 square feet of living area. Each has a basement and a garage. The comparables sold from January to March 2007 for \$23,000 to \$29,900 or \$20.39 to \$25.87 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$15,380 was disclosed. The subject's assessment reflects an estimated market value of \$46,423 or \$36.84 per square foot of living area

including land using Peoria County's 2008 three-year median level of assessments of 33.13%.

In support of the subject's assessment the board of review presented descriptions and sale price information on three comparable properties. One is located in an area with the same neighborhood code as the subject, and the board of review did not indicate the proximity of the other two. They consist of one and one-half story frame dwellings that were built in 1924 or 1925. The dwellings have 1,050 to 1,788 square feet of living area. All have basements, two have central air conditioning and garages, and one has a fireplace. The board of review's comparables sold from February to October 2007 for \$44,000 to \$58,500 or \$24.61 to \$43.01 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant highlighted differences between the subject and the board of review's comparables. The appellant indicated the board of review's comparables #2 and #3 are located in the "East Bluff," while the subject is in the "West Bluff." The appellant also reported that in October 2009, "even after extensive remodeling," the subject sold for only \$35,000 after 117 days on the market as shown on the MLS listing sheet. Finally, the appellant argued that it is unfair to compare owner-occupied homes with rental properties such as the subject.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued the subject is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The record contains six suggested comparable sales for the Board's consideration. The comparables sold for \$23,000 to \$58,500 or \$20.39 to \$43.01 per square foot of living area including land. The subject's estimated market value of \$46,423 or \$36.84 per square foot of living area including land is within that range. However, only two comparables on the parties' grid sheets are identified as being located in an area with the same neighborhood code as the subject. One of those, the board of review's comparable #1, is much larger than the subject. That leaves only the appellant's comparable #2 that is similar to the subject in location, size and other major property characteristics, and one comparable is insufficient to demonstrate that the subject is overvalued by a preponderance of the evidence. Moreover, the subject's reported sale price 22 months after the assessment date at issue is not a valid indicator of the property's value on January 1, 2008. After

considering the evidence the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no reduction is warranted.

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: December 23, 2010

*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.