



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

APPELLANT: Charan Reddy  
DOCKET NO.: 08-02099.001-R-1  
PARCEL NO.: 18-05-468-005

The parties of record before the Property Tax Appeal Board are Charan Reddy, 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:     \$ 3,030  
IMPR.:    \$ 16,290  
TOTAL:    \$ 19,320**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, duplex dwelling of frame construction containing 1,510 square feet of living area. The dwelling was built in 1900. Features of the home include a full basement, central air conditioning, and a garage.

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. The appellant did not indicate their proximity to the subject. The appellant's comparables consist of two-story frame dwellings. They were built from 1919 to 1945. They contain 2,056 to 2,328 square feet of living area. The appellant's grid sheet does not indicate any basements, central air conditioning or garages for the comparables. Two comparables sold in December 2007 and May 2008 for \$18,000 and \$20,000 or \$7.73 and \$9.72 per square foot of living area including land. The third was listed for sale for \$29,900 or \$13.00 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 \$19,320 was

disclosed. The subject's assessment reflects an estimated market value of \$58,316 or \$38.62 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. However, the board of review obviously erred in completing its grid sheet. The board of review listed a totally different property as the subject - a one-story cottage with 640 square feet of living area - and three comparables that are similar to that erroneous subject. They have no similarity to the 1,510 square foot, two-story, duplex subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 board of review's comparables are completely different than the subject and are of no value in the Board's analysis. The appellant's comparables also are insufficiently similar to the subject to provide evidence of the market value of the subject. They have much larger living areas than the subject and each lacks a basement, central air conditioning and a garage enjoyed by the subject. Also, the appellant did not indicate their proximity to the subject. 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 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: 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.