



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

APPELLANT: Ronald Hillman
DOCKET NO.: 08-02111.001-R-1
PARCEL NO.: 18-05-282-013

The parties of record before the Property Tax Appeal Board are Ronald Hillman, 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: \$2,920
IMPR.: \$9,132
TOTAL: \$12,052**

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 1,572 square feet of living area. The dwelling was built in 1930. Features include a basement.

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 other is located on the same street as the subject in the next block. The appellants' comparables consist of one-story or two-story frame dwellings. The one-story dwellings have finished attic areas. 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 \$16,010 was

disclosed. The subject's assessment reflects an estimated market value of \$48,325 or \$30.74 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 five comparable properties. Four are located in an area with the same neighborhood code as the subject, and the board of review listed the distance from the subject of each. They consist of one and one-half story or two-story frame dwellings that were built from 1914 to 1930. The dwellings have 1,172 to 1,788 square feet of living area. All have basements, four have central air conditioning, three have garages, and two have fireplaces. The board of review's comparables sold from November 2006 to May 2008 for \$44,000 to \$60,000 or \$24.61 to \$45.39 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 also 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 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 (2nd Dist. 2000). After an analysis of the evidence, the Board finds this burden has been met.

The record contains eight suggested comparable sales for the Board's consideration. The appellant's comparables #1 and #3 are considerably smaller than the subject and are located in areas with different neighborhood codes than the subject. Also, the appellant's comparable #1 is much older and of a different style than the subject. The board of review's comparables #2 and #3 are of a different style than the subject, and comparable #4 is significantly smaller than the subject and is located in an area with a different neighborhood code. The remaining three comparables are similar to the subject in size, design¹ and location. They sold for \$29,000 to \$60,000 or \$22.21 to \$40.76 per square foot of living area including land. The subject's estimated market value of \$48,325 or \$30.74 per square foot of living area including land is higher on a per-square-foot basis

¹ The appellant's comparable #2 has a finished attic area that makes it functionally similar to a one and one-half story dwelling such as the subject.

than two of the three comparables in that range even though two of those three comparables have central air conditioning not enjoyed by the subject and all three have garages the subject lacks. The subject's estimated value of \$30.74 per square foot is much higher than the \$22.21 per square foot sale price of the appellant's comparable #2, which is most similar to the subject in amenities and is located a block away on the same street. After considering the evidence the Board finds a preponderance of the evidence indicates the subject is overvalued and a 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 P. 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.