



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

APPELLANT: Samuel Jefferson  
DOCKET NO.: 08-02122.001-R-1  
PARCEL NO.: 18-04-280-003

The parties of record before the Property Tax Appeal Board are Samuel Jefferson, 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:     \$ 1,990**  
**IMPR.:    \$ 10,700**  
**TOTAL:    \$ 12,690**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, triplex dwelling of frame construction containing 1,860 square feet of living area. The dwelling was built in 1900. 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 the purchase of the subject for \$20,000 in June 2008. The appellant left blank the portion of the appeal form that asks questions about exposure of the property to the marketplace prior to sale and provided no other evidence that it was advertised prior to sale. The appellant also submitted information on three comparable properties. The appellant's comparables consist of one-story or two-story frame dwellings. They were built from 1900 to 1920. They contain 1,176 or 1,764 square feet of living area. All have basements, and two have garages and fireplaces. They each have one bathroom, so none are multi-family dwellings. The comparables sold from June 2007 to June 2008 for \$17,500 to \$27,500 or \$14.88 to \$22.53 per square foot of living area including land. Based on this evidence, the appellant 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 \$12,690 was disclosed. The subject's assessment reflects an estimated market value of \$38,304 or \$20.59 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. According to a map provided by the board of review, they are located within several blocks of the subject. They consist of two-story, duplex or four-unit frame dwellings that were built in 1900. The dwellings have 1,626 to 2,395 square feet of living area. All have basements, two have garages, and one has central air conditioning. The board of review's comparables sold from January to September 2008 for \$36,500 to \$48,000 or \$15.87 to \$27.37 per square foot of living area including land. 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 appellant did not provide any evidence that the subject was exposed to the open market before its purchase from a private seller. Without being exposed to the market the sale cannot be considered an arm's length transaction indicative of the market value of the subject.

The record contains six suggested comparable sales for the Board's consideration. The three comparables offered by the appellant are not multi-family dwellings similar to the subject, and two of them are one-story structures. The board of review's three comparables are multi-family dwellings and are similar to the subject in design. They sold for \$36,500 to \$48,000 or \$15.87 to \$27.37 per square foot of living area including land. The subject's estimated market value of \$38,304 or \$20.59 per square foot of living area including land is well within that range. 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.