



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

APPELLANT: Victor & Kathy Johnson  
DOCKET NO.: 08-02141.001-R-1  
PARCEL NO.: 17-13-229-036

The parties of record before the Property Tax Appeal Board are Victor & Kathy Johnson, the appellants, 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:     \$    720**  
**IMPR:     \$  8,790**  
**TOTAL:    \$  9,510**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 720 square feet of living area. The dwelling was built in 1949. Features include a garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the claim the appellants submitted information on three comparable properties. They are located in an area with a different neighborhood code than the subject, and the appellants did not indicate their proximity to the subject. The appellants' comparables consist of one-story frame dwellings. They were built from 1900 to 1946. They contain 545 to 910 square feet of living area. One has a basement. The comparables sold from June 2007 to May 2008 for \$7,000 to \$8,000 or \$7.69 to \$14.68 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 \$9,510 was disclosed. The subject's assessment reflects an estimated market value of \$28,705 or \$39.87 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. They are located in an area with the same neighborhood code as the subject. They consist of one-story frame dwellings that were built in 1946 or 1949. The dwellings have 676 or 786 square feet of living area. Two have basements, two have garages, and two have central air conditioning. The board of review's comparables sold from September 2007 to January 2008 for \$30,000 to \$37,000 or \$44.38 to \$54.59 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 appellants highlighted differences between the subject and the board of review's comparables. The appellants pointed out the MLS listing sheet for the board of review's comparable #3 indicates it spent zero days on the market. The appellants 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 not warranted.

The appellants 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 appellants have not met this burden.

The record contains six suggested comparable sales for the Board's consideration. The appellants' comparables are located in an area with a different neighborhood code than the subject, and their proximity to the subject was not identified. The board of review's comparable #3 was on the market zero days, and its sale cannot be considered an arm's-length transaction indicative of market value. The other two board of review comparables were located in an area with the same neighborhood code as the subject. These two comparables sold for \$36,900 and \$37,000 or \$47.07 and \$54.59 per square foot of living area including land. The subject's estimated market value of \$28,705 or \$39.87 per square foot of living area including land is lower than those, which it should be because they have central air conditioning and/or a basement the subject doesn't enjoy. After considering the evidence the Board finds the appellants have 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.