



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

APPELLANT: David Fehr  
DOCKET NO.: 08-02154.001-R-1  
PARCEL NO.: 18-04-303-010

The parties of record before the Property Tax Appeal Board are David Fehr, 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:** \$3,010  
**IMPR.:** \$22,220  
**TOTAL:** \$25,230

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 128 year-old, two-story frame, old style dwelling that contains 2,323 square feet of living area.<sup>1</sup> Features of the home include a partial unfinished basement of 698 square feet of building area and a detached two-car garage of 400 square feet of building area.

In writing, the parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant through counsel submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the

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<sup>1</sup> Despite the appellant's grid analysis indicating the subject has 2,329 square feet of living area, the appellant described in Section III of the Residential Appeal form, the correct size of the dwelling as reflected on the property record card and in the evidence presented by the board of review.

appeal. The appellant also reported the subject property was purchased in August 2004 for \$15,000. In support of the overvaluation argument, the appellant submitted a grid analysis of three comparable sales with applicable Multiple Listing Service sheets. The comparables consist of two-story frame dwellings that were built between 1900 and 1924. The dwellings range in size from 2,186 to 2,260 square feet of living area. Each of the comparables have unfinished basements and two comparables have fireplaces. Two comparables also have garages. These properties sold between October 2007 and February 2008 for prices ranging from \$15,000 to \$30,000 or from \$6.86 to \$13.59 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$9,670 or a market value of approximately \$29,010.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$25,230 was disclosed. Based on its assessment, the subject has an estimated market value of \$75,698 or \$32.59 per square foot of living area, land included, based on the statutory level of assessment of 33.33% (35 ILCS 200/9-145).

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a grid analysis of eight comparable properties along with property record cards. Five of the comparables were located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one and one-half-story or two-story frame or brick, old style dwellings that were built between 1890 and 1930. The dwellings range in size from 1,547 to 2,258 square feet of living area. Features of the comparables include basements, one of which has 570 square feet of finished area. Six comparables have central air conditioning; four comparables have one or two fireplaces; and five comparables have garages that contain from 240 to 704 square feet of building area. These properties sold between June 2005 and November 2008 for prices ranging from \$62,000 to \$101,500 or from \$28.36 to \$51.07 per square foot of living area including land. Based on this evidence, the board of review requested the subject's estimated market value as reflected by its assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables have features not enjoyed by the subject, except as to comparable #7 which appellant reports sold in December 2007 for only \$15,000 as compared to the board of review's reported sale price of \$62,000 in February 2006.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market

value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The Board finds the parties submitted nine comparables for its consideration. The Board gave less weight to the board of review's comparables #1, #2, #3, #4, #7 and #8 due to differences in exterior construction, size, basement size, and/or design as compared to the subject. The Board finds the appellant's comparables along with the board of review's comparables #5 and were most similar to the subject in design, size, exterior construction, age and features and sold for prices ranging from \$6.86 to \$36.61 per square foot of living area, land included. The subject's estimated market value as reflected by its assessment of \$75,698 or \$32.59 per square foot of living area falls within this range. After considering the most comparable sales on this record along with adjustments and differences in both parties' comparables when compared to the subject, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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: July 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.