



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

APPELLANT: Ronald R. Hillman
DOCKET NO.: 08-02158.001-R-1
PARCEL NO.: 18-18-282-005

The parties of record before the Property Tax Appeal Board are Ronald R. 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 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: \$840
IMPR.: \$11,940
TOTAL: \$12,780**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 78 year-old, two-story concrete block, old style dwelling that contains 1,584 square feet of living area. Features of the home include a full unfinished basement and a detached two-car garage of 380 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 appeal. In support of this argument, the appellant submitted a grid analysis of three comparable sales with applicable Multiple Listing Service sheets. The comparables consist of two-story frame or frame and masonry old style dwellings that were built between 1899 and 1904. The dwellings range in size from 1,314 to

2,380 square feet of living area. Two comparables have unfinished full or partial basements and each comparable has a garage ranging in size from 240 to 576 square feet of building area. These properties sold between February 2007 and May 2008 for prices ranging from \$9,000 to \$15,000 or from \$5.88 to \$7.32 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$6,000 or a market value of approximately \$18,000.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$12,780 was disclosed. Based on its assessment, the subject has an estimated market value of \$38,344 or \$24.21 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 five comparable properties along with property record cards. Three of the comparables were located in the same assessor's assigned neighborhood code as the subject; one comparable was said to be nearly 3 miles from the subject. The comparables consist of three, one and one-half-story and two, two-story, frame or masonry, bungalow, cape or old style dwellings that were built between 1926 and 1935. The dwellings range in size from 1,176 to 1,652 square feet of living area. Features of the comparables include basements, two of which have finished areas, and garages that contain from 252 to 600 square feet of building area. Four comparables have central air conditioning and three comparables have one or two fireplaces. These properties sold between January 2007 and January 2008 for prices ranging from \$35,000 to \$47,500 or from \$21.19 to \$36.54 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 such as finished basement area, air conditioning and/or fireplaces. Appellant noted that comparable #3 sold in October 2006 for \$15,000 as compared to its January 2008 sale price of \$47,500.

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 (3rd 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 eight comparables for its consideration. The Board gave less weight to the appellant's comparables #1 and #2 because of differences in age and size as compared to the subject. The Board also gave less weight to board of review comparables #2 and #5 due to differences in size and location, respectively. The Board finds the appellant's comparable #3 along with board of review comparables #1, #3 and #4 were most similar to the subject in design, size, age and/or features and sold for prices ranging from \$6.85 to \$36.54 per square foot of living area, land included. The subject's estimated market value as reflected by its assessment of \$38,344 or \$24.21 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.