



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

APPELLANT: Chester Leroy & Brian Monge
DOCKET NO.: 08-02159.001-R-1
PARCEL NO.: 14-33-408-037

The parties of record before the Property Tax Appeal Board are Chester & Brian Leroy & Monge, 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: \$2,330
IMPR.: \$10,030
TOTAL: \$12,360

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 88 year-old, two-story frame, old style dwelling that contains 1,250 square feet of living area. Features of the home include a full unfinished basement and central air conditioning.¹

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 appellants through counsel submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of three comparable sales with applicable Multiple Listing Service sheets and some black and white photographs that presumably depict various portions of the subject dwelling's

¹ Appellants reported the central air conditioning feature of the subject.

interior. As set forth on the grid, the comparables were located 4 to 8 blocks from the subject property and consist of one and one-half-story or two-story frame or frame and masonry dwellings that were built in 1915 or 1929. The dwellings range in size from 1,248 to 1,371 square feet of living area. Each comparable has an unfinished basement and one comparable also has central air conditioning, a fireplace, and a 360 square foot garage. These properties sold between April and December 2007 for prices ranging from \$20,000 to \$26,500 or from \$16.02 to \$17.87 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$8,000 or a market value of approximately \$24,000.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$12,360 was disclosed. Based on its assessment, the subject has an estimated market value of \$37,084 or \$29.67 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 six 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 three, one and one-half-story and three, two-story, frame, bungalow or old style dwellings that were built between 1914 and 1925. The dwellings range in size from 1,260 to 1,564 square feet of living area. Features of the comparables include full unfinished basements. Two comparables have central air conditioning and two comparables have a fireplace. Three of the comparables have garages that contain 216 or 280 square feet of building area. These properties sold between July 2007 and February 2008 for prices ranging from \$36,500 to \$65,000 or from \$27.32 to \$42.32 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 appellants argued the board of review's comparables have features and/or updates not enjoyed by the subject; comparable #5 is a duplex and comparable #6 was noted to be 1 ½-miles from the subject. In addition, appellants reported that the "subject has been listed for sale many times, most recently for \$23,900. No offers."

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.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an

adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the appellants' additional arguments concerning attempts to sell the subject which was presented in conjunction with their rebuttal.

The appellants contend 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 nine comparables for its consideration. The Board gave less weight to the board of review's comparables #5 and #6 because of differences in size and/or location from the subject. The Board finds the appellant's comparables along with the board of review's comparables #1 through #4 were most similar to the subject in design, exterior construction, size, age and/or features and sold for prices ranging from \$16.02 to \$31.75 per square foot of living area, land included. The subject's estimated market value as reflected by its assessment of \$37,084 or \$29.67 per square foot of living area falls within this range and appears justified in light of the most similar comparable board of review #4 which sold for \$29.76 and has central air conditioning like the subject reportedly has. 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 appellants 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.