



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

APPELLANT: K.C. Jones  
DOCKET NO.: 08-02164.001-R-1  
PARCEL NO.: 18-03-326-011

The parties of record before the Property Tax Appeal Board are K.C. Jones, 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:** \$1,150  
**IMPR:** \$7,140  
**TOTAL:** \$8,290

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 1,056 square feet of living area. The dwelling was built in 1900.

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 three comparable properties. They were located six or eight blocks from the subject. The appellant's comparables consist of one-story or one and one-half story frame dwellings. They were built from 1900 to 1930. They contain 1,096 to 1,307 square feet of living area. All have basements, and one has a garage. The comparables sold in February 2007 or April 2008 for \$12,000 to \$16,000 or \$9.94 to \$14.36 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 \$8,290 was disclosed. The subject's assessment reflects an estimated market value of \$25,023 or \$23.70 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 seven comparable properties. They are located 0.266 to 0.876 mile from the subject. They consist of one-story frame dwellings that were built from 1900 to 1930. The dwellings have 748 to 1,178 square feet of living area. All have basements, four have garages, and three have central air conditioning. The board of review's comparables sold from February 2007 to December 2008 for \$18,000 to \$37,500 or \$19.72 to \$36.06 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 appellant highlighted differences between the subject and the board of review's comparables. The appellant 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 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 record contains ten suggested comparable sales for the Board's consideration. The board of review's comparables #3 and #5 are much smaller than the subject. The remaining eight comparables are similar to the subject in size and design. They sold for \$12,000 to \$37,500 or \$9.94 to \$36.06 per square foot of living area including land. The subject has an estimated market value of \$25,023 or \$23.70 per square foot of living area including land, which is well within that range. The MLS descriptions for the appellant's three comparables indicate each of them was sold "as is" and included descriptions such as "much potential," "needs some TLC" and for "handyman not afraid of some work," which provide an indication these comparables were not in very good shape at the time of sale. On the other hand, as pointed out by the appellant in rebuttal, MLS descriptions of the board of review's comparables indicate some of them had been updated prior to sale. The subject's position in the middle of the range is appropriate. 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 M. Louie*

Member

*Shawn P. Lerski*

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: January 21, 2011

*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.