



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

APPELLANT: Trev Hoover
DOCKET NO.: 08-02195.001-R-1
PARCEL NO.: 14-33-154-009

The parties of record before the Property Tax Appeal Board are Trev Hoover, 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: \$ 3,220
IMPR.: \$ 18,760
TOTAL: \$ 21,980**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 1,603 square feet of living area. The dwelling was built in 1900. Features include a basement.

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 are located in areas with different neighborhood codes than the subject, and the appellant did not indicate their proximity to the subject. The appellant's comparables consist of one and one-half story or two-story frame dwellings. They were built from 1910 to 1924. They contain 1,172 to 1,602 square feet of living area. All have basements, and two have garages. The comparables sold from February to September 2007 for \$18,600 to \$21,000 or \$12.48 to \$15.91 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 \$21,980 was disclosed. The subject's assessment reflects an estimated market value of \$66,345 or \$41.39 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 six comparable properties. They reportedly are located from 0.062 mile to 0.987 mile from the subject. They consist of one and one-half story or two-story frame dwellings that were built from 1900 to 1930. According to the board of review, the dwellings have 1,248 to 1,528 square feet of living area. All have basements, three have central air conditioning, two have garages, and one has a fireplace. The board of review's comparables sold from February 2007 to December 2008 for \$51,500 to \$80,000 or \$37.90 to \$53.52 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 indicated the board of review's comparable #6 is more than a mile from the subject in a different section of town along with the board of review's comparable #4 rather than 0.182 mile from the subject as the board of review indicates in its grid sheet. The appellant provided an MLS listing sheet for the sale of the board of review's comparable #5 that indicates the comparable has a finished master suite on the third floor and a total living area nearly 500 square feet greater than reported by the board of review. Finally, the appellant 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 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The record contains nine suggested comparable sales for the Board's consideration. The appellant's comparables are of unknown proximity to the subject, and the appellant's comparable #1 also is of a different design than the subject. The board of review's comparables #1, #2 and #4 are of a different design than the subject. There is some question about the size of the board of review's comparable #5. And comparing the addresses of the board of review's comparables #4 and #6 lends support to the appellant's claim that the board of review's comparable #6 is located far from the subject. The remaining comparable, the board of review's comparable #3 is similar to the subject in most property characteristics. It sold for \$55,000 or \$42.44 per

square foot of living area including land. The subject's estimated market value of \$66,345 or \$41.39 per square foot of living area including land is slightly lower than that on a per-square-foot basis. 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: 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.