



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

APPELLANT: Beverlee Hayes  
DOCKET NO.: 08-02201.001-R-1  
PARCEL NO.: 14-33-112-017

The parties of record before the Property Tax Appeal Board are Beverlee Hayes, the appellant, by attorney Clyde B. Hendricks of Peoria, and the Peoria County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$3,260  
**IMPR.:** \$8,740  
**TOTAL:** \$12,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling that contains 684 square feet of living area. The subject has one-bedroom, a full basement, central air conditioning and a detached garage with 288 square feet. The dwelling was constructed in 1926.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sales data on three comparable properties improved with one-story single family dwellings that range in size from 624 to 760 square feet of living area. The dwellings were constructed from 1924 to 1935. Each comparable has a basement with one being partially finished, one comparable has central air conditioning, one comparable has a fireplace and two comparables each have a detached garage with 180 and 240 square feet of building area, respectively. To further document the sales the appellant submitted copies of the multiple listing service (MLS) sheets associated with each sale. The sales occurred from February 2007 to April 2008 for prices ranging from \$12,000 to \$23,500 or from \$19.23 to \$32.63 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$8,000.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

\$13,270 was disclosed. The subject's assessment reflects a market value of approximately \$40,054 or \$58.56 per square foot of living area, land included, using the 2008 three year average median level of assessments for Peoria County of 33.13%. In support of the assessment the BOR submitted information on three, one-story dwellings that range in size from 684 to 788 square feet of living area. Each comparable has a basement, each comparable has central air conditioning, one comparable has a fireplace and each comparable has a detached garage ranging in size from 180 to 240 square feet of building area. The dwellings were constructed in 1925 and 1930. The BOR indicate the subject was in fair condition. BOR comparables #1 and #3 were described as being in fair condition and BOR comparable #2 was described as being in "Fair Plus" condition. The sales occurred from March 2007 to July 2008 for prices ranging from \$36,000 to \$46,500 or from \$50.63 to \$64.58 per square foot of living area, including land. Based on this evidence, the BOR requested the subject's assessment be confirmed.

In rebuttal the appellant submitted copies of the MLS sheets for the BOR comparables. The appellant argued the BOR comparables have numerous updates making them better than the subject. The appellant provided the MLS sheet disclosing that BOR comparable #2 was listed on the market in January 2010 for a price of \$39,500, while it sold in March 2007 for a price of \$46,500. The appellant also indicated that BOR comparable #3 is located 2 to 3 miles from the subject and has 280 square feet of finished attic area resulting in a total living area of 1,068 and a unit sales price of \$37.36 per square foot of living area.

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 the appeal. The Board further finds a reduction in the subject's assessment is supported by the evidence in the record.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 sales data in the record support a reduction in the subject's assessment.

The record contains information on 6 comparable sales submitted by the parties. The Board finds the comparables submitted by the appellant and comparables #1 and #2 submitted by the BOR were similar to the subject in age, style, size and features. These comparables had unit prices ranging from \$19.23 to \$64.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$58.56 per square foot of living area, land included, which is above the sales price on a per square foot basis of all the comparables but one, BOR comparable #2, which was superior to the subject in condition.

BOR comparable #1 was practically identical to the subject in all aspects and sold for a price of \$36,000. The subject's assessment reflects a market value of \$40,054, greater than the most similar comparable. Based on this record the Board finds a reduction in the subject's assessment is justified.

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 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: April 22, 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.