



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

APPELLANT: Ronald Hillman  
DOCKET NO.: 08-02202.001-R-1  
PARCEL NO.: 18-04-209-032

The parties of record before the Property Tax Appeal Board are Ronald 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:** \$2,440  
**IMPR.:** \$10,970  
**TOTAL:** \$13,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half-story frame duplex dwelling containing 1,298 square feet of living area that was built in 1910. Features include a full unfinished basement and a detached two-car garage of 400 square feet of building area.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.

The record in this appeal also contains a proposed assessment for the subject property submitted by the board of review. Based upon the parties' agreement regarding this property for assessment year 2007, the board of review proposed applying the township multiplier of 1.0349 to the 2007 assessment reduction agreed to by the parties. Therefore, the board of review proposed reducing the subject's 2008 assessment to \$9,990.

The appellant through legal counsel was notified of this suggested agreement and given thirty (30) days to respond if the

offer was not acceptable. The appellant's counsel did respond to the Property Tax Appeal Board by the established deadline and rejected the proposed assessment reduction along with requesting that the matter be decided on its merits.<sup>1</sup>

In support of the overvaluation claim, the appellant submitted three comparable sales located in the same neighborhood code assigned by the assessor as the subject. The appellant's comparables consist of one-story or two-story frame dwellings that were built from 1900 to 1920 and range in size from 1,176 to 1,764 square feet of living area. Each comparable had an unfinished basement and two comparables have a fireplace and a garage. The comparables sold from June 2007 to June 2008 for prices ranging from \$17,500 to \$27,500 or from \$14.88 to \$22.53 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment 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 assessment of \$13,410 was disclosed. The subject's assessment reflects an estimated market value of \$40,477 or \$31.18 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 submitted an analysis of five comparable sales; the properties were from .182 to .248-miles from the subject and each was located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of one and one-half-story frame dwellings that were built from 1900 to 1928. Two of the comparables were described as duplexes like the subject. The dwellings range in size from 1,185 to 1,632 square feet of living area. Each comparable had a basement, one of which included 350 square feet of finished area. Three comparables had central air conditioning, two comparables had a fireplace, and two of the comparables had garages. The comparables sold between June 2007 and July 2008 for prices ranging from \$35,000 to \$55,800 or from \$22.83 to \$34.89 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 contended that while the subject is "duplex in style" it is a single-family dwelling whereas board of review comparables #1 and #3 were actual duplexes. The appellant also submitted Multiple Listing Sheets for the comparable sales submitted by the board of review, including "earlier" sales for comparables #2, #4 and #5 which were lower than the sales reported by the board of review. The appellant argued the sales that occurred closer in time to January 1, 2007 should be

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<sup>1</sup> Counsel for appellant had previously communicated with the Property Tax Appeal Board and agreed that this matter could be decided on the written record without the need for an oral hearing.

considered as to comparables #2 and #5 for this January 1, 2008 assessment complaint. The appellant also argued it is unfair to compare owner occupied dwellings to a rental dwelling.

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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property 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 overcome this burden.

The record contains eight suggested comparable sales for the Board's consideration. The Property Tax Appeal Board finds appellant's comparables #1 and comparables #2 and #3 submitted by the board of review were more similar to the subject in location, design, age, size, and/or features. They sold for prices ranging from \$27,500 to \$44,900 or \$15.59 to \$34.89 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$40,477 or \$31.18 per square foot of living area including land. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported 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. 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: December 3, 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.