



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

APPELLANT: Kent Jones  
DOCKET NO.: 08-02222.001-R-1  
PARCEL NO.: 18-05-228-028

The parties of record before the Property Tax Appeal Board are Kent Jones, the appellant; 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: \$2,000  
IMPR: \$6,607  
TOTAL: \$8,607**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 864 square feet of living area that was built in 1925 with a full, unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three comparable sales, Multiple Listing sheets and property record cards. One of the comparables is located in different assessment neighborhood code than the subject, as defined by the local assessor. The comparables' proximate locations in relation to the subject were not disclosed. The comparables consist of one-story frame exterior dwellings that were built from 1920 to 1947 and contain from 624 to 796 square feet of living area. Two comparables have full unfinished basements and two have a garage. The comparables sold from August 2007 to May 2008 for prices ranging from \$12,000 to \$18,000 or from \$19.23 to \$26.63 per square 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 \$11,310 was disclosed. The subject's assessment reflects an estimated market value of approximately \$34,138 or \$39.52 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 property record cards and a market grid analysis of four comparable sales. The comparables are located in the subject's assessment neighborhood code, as defined by the local assessor. They are located from 0.166-mile to 0.635-mile from the subject. The comparables consist of one-story frame dwellings that were built from 1924 to 1947 and contain from 676 to 912 square feet of living area. Two comparables have a full unfinished basement. One comparable has central air conditioning; and two have a garage. The comparables sold from April 2007 to August 2008 for prices ranging from \$25,000 to \$44,000 or from \$36.98 to \$51.78 per square of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted Multiple Listing Sheets for the comparable sales submitted by the board of review. The appellant argued that the board of review's comparables were superior to the subject and that it is unfair to compare owner occupied dwellings to a rental dwelling, but failed to identify which comparables are owner occupied or rental dwellings.

After hearing the testimony 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 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 met this burden.

The record contains seven suggested comparable sales for the Board's consideration. The Board gave less weight in its analysis to comparables #1 and #3 submitted by the appellant. These comparables were dissimilar to the subject in location, garage area and/or size when compared to the subject. The Board also gave less weight to the board of review's comparables. These comparables were dissimilar to the subject in age, size and/or contained a garage which the subject does not enjoy. The Property Tax Appeal Board finds the remaining comparable submitted by the appellant is more similar to the subject in age, size, location, design, and features. This comparable sold for \$18,000 or \$26.63 per square of living area, including land. The subject's assessment reflects an estimated market value of approximately \$34,138 or \$39.52 per square foot of living area

including land, which well above the most similar comparable sale contained in this record. Further the Board finds the subject's assessment is higher than the board of review's comparable #4, which the Board finds is superior to the subject in age and because it contains a garage which the subject does not enjoy. 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 not supported and a 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*

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Chairman

*K. L. Fern*

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Member

*Frank A. Huff*

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Member

*Mario M. Louie*

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Member

*Shawn P. Lerbis*

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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*

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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.