



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

APPELLANT: Zebedee Gardner  
DOCKET NO.: 08-02585.001-R-1  
PARCEL NO.: 13-13-157-010

The parties of record before the Property Tax Appeal Board are Zebedee Gardner, 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 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:** \$2,810  
**IMPR.:** \$21,490  
**TOTAL:** \$24,300

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling with 1,216 square feet of living area. The subject has a slab foundation and central air conditioning. The dwelling was constructed in 1972.

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 dwellings that range in size from 919 to 931 square feet of living area. The dwellings were constructed in 1972 and 1974. Each comparable had a slab foundation, central air conditioning and an attached garage that have either 240 or 286 square feet. The sales occurred from May 2007 to July 2008 for prices ranging from \$66,900 to \$70,000 or from \$71.85 to \$76.16 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$20,000.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$24,300 was disclosed. The subject's assessment reflects a market value of \$73,347 or \$60.32 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 seven comparables composed of one-story dwellings that range in size from 919 to 1,228 square feet of living area. One comparable has a basement, each comparable has central air conditioning and six comparables have detached garages that range in size from 297 to 350 square feet. The dwellings were constructed from 1970 to 1972. The sales occurred from May 2005 to October 2008 for prices ranging from \$66,000 to \$84,500 or from \$57.41 to \$91.35 per square foot of living area, including land. Based on this evidence, the BOR requested confirmation of the subject's assessment.

In rebuttal the appellant critiqued the sales used by the board of review.

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 not 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 do not support a reduction in the subject's assessment.

The record contains information on 10 comparable sales submitted by the parties. The appellant's three comparables sold for unit prices ranging from \$71.85 to \$76.16 per square foot of living area. The subject's assessment reflects a market value of \$73,347 or \$60.32 per square foot of living area, land included, using the 2008 three year average median level of assessments for Peoria County of 33.13%, which is below the range established by the appellant's comparables on a square foot basis. Clearly, the appellant's own evidence does not support a reduction in the subject's assessment. The Board further finds the BOR comparables, excluding comparable #3 due to date of sale and comparable #6 due to its basement, had unit prices ranging from \$61.82 to \$91.35 per square foot of living area, land included, further demonstrating the subject's assessment is reflective of the property's market value. Based on this record an assessment reduction is not 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 J. Huff*

Member

*Mario Morris*

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.