



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

APPELLANT: Jeffrey Witt
DOCKET NO.: 08-02598.001-R-1
PARCEL NO.: 18-06-354-006

The parties of record before the Property Tax Appeal Board are Jeffrey Witt, 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: \$3,090
IMPR.: \$9,680
TOTAL: \$12,770

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 560 square feet of living area. The dwelling has a basement and was constructed in 1950.

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 589 to 720 square feet of living area. The dwellings were constructed from 1925 to 1958. One comparable has a basement, each comparable has central air conditioning and one comparable has a detached garage with 240 square feet. The appellant submitted copies of the multiple listing service (MLS) sheets for each comparable. The information provided for comparable #3 indicated there was evidence of mold, lead paint and wood destroying organism damage. The sales occurred from March 2007 to June 2008 for prices ranging from \$28,200 to \$36,000 or from \$47.87 to \$54.62 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$8,670.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$12,770 was disclosed. The subject's assessment reflects a market value of \$38,545 or \$68.83 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 four comparables composed of one-story dwellings that range in size from 584 to 856 square feet of living area. Each comparable has a basement, three comparables have central air conditioning and three comparables each have a detached garage with 280 square feet of building area. The dwellings were constructed from 1924 to 1951. The sales occurred from June 2007 to August 2008 for prices ranging from \$52,500 to \$55,000 or from \$62.15 to \$94.18 per square foot of living area, including land. The BOR also provided a map depicting the location of the subject and the comparables used by the parties. The map depicted the comparables used by the BOR as being located generally closer to the subject than were those used by the appellant. Based on this evidence, the BOR requested the subject's assessment be confirmed.

In rebuttal the appellant submitted copies of the MLS sheets for BOR comparables #1, #2 and #3 indicating they were in superior condition than 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 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 (3rd 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 7 comparable sales submitted by the parties. Appellant's comparables #1 and #2 were given less weight due to the fact neither has a basement. The Board gave less weight to appellant's comparable #3 due to its age and the fact the MLS sheet disclosed there was evidence of mold, lead paint and wood destroying organism damage at the time of sell. The Board finds the BOR sales were more similar to the subject in location than those used by the appellant and were relatively similar to the subject in style, age and size. These comparables sold for unit prices ranging from \$62.15 to \$94.18 per square foot of living area. The subject's assessment reflects a market value of \$38,545 or \$68.83 per square foot of living area, land included, which is within the range established by the best comparables on a square foot basis. Based on this record the Board finds a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. 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.