



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

APPELLANT: Jerry Crayton
DOCKET NO.: 08-02655.001-R-1
PARCEL NO.: 13-13-310-014

The parties of record before the Property Tax Appeal Board are Jerry Crayton, 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: \$2,840
IMPR.: \$17,160
TOTAL: \$20,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling that contains 903 square feet of living area. Features of the home include an unfinished basement and central air conditioning. The dwelling was built in 1970 and has an aluminum siding exterior. The property is located in the City of Peoria Township, Peoria County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a sales grid analysis using three comparable sales improved with one, one-story dwelling and two, bi-level dwellings that ranged in size from 925 to 1,874 square feet of living area. Two comparables have finished basements, two comparables have central air conditioning and two comparables have garages. The dwellings were constructed from 1969 to 1971 and have aluminum or vinyl exteriors. These comparables sold from May 2007 to June 2008 for prices ranging from \$42,500 to \$67,000 or from \$32.67 to \$64.76 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$17,000.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$23,970 was disclosed. The subject's assessment reflects a market value of \$72,351 or \$80.12 per square foot of living area 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 comparables composed of one-story dwellings that each had 903 square feet of living area. Each comparable had a basement with two being finished with recreation rooms, each has central air conditioning, and two comparables had detached garages. The comparables were constructed in 1969 and 1970 and had aluminum exteriors. The sales occurred from March 2007 to September 2007 for prices ranging from \$63,000 to \$84,000 or from \$69.77 to \$93.02 per square foot of living area. The BOR also provided a copy of a map disclosing the location of the subject and the comparables submitted by both parties. Based on this evidence, the BOR requested confirmation of the subject's assessment.

In rebuttal the appellant asserted comparables #2 and #3 submitted by the BOR are superior to the subject and the subject property is "just nasty due to repeated abuse by a series of Tenants." In support of these assertions the appellant submitted copies of multiple listing sheets for the BOR comparables. These listing sheets indicate the properties were either ready to move in condition and had numerous upgrades.

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 (3rd Dist. 2002). The Board finds the sales in the record support a reduction in the subject's assessment.

The Board finds the appellant's comparable #2 and BOR comparable #1 are most similar to the subject in style, age and features. The comparables have 903 and 925 square feet of living area. These comparables sold in May 2007 and September 2007 for prices of \$59,900 and \$63,000 or for \$64.76 and \$69.77 per square foot of living area. The subject's assessment of \$23,970 reflects a market value of \$72,351 or \$80.12 per square foot of living area using the 2008 three year average median level of assessments for Peoria County of 33.13%. The Board finds the subject's assessment is above the range established by the best comparables in the record and a reduction in the 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 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.