



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

APPELLANT: Terrance Johnson  
DOCKET NO.: 08-02985.001-R-1  
PARCEL NO.: 18-03-180-002

The parties of record before the Property Tax Appeal Board are Terrance Johnson, 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:** \$1,530  
**IMPR:** \$6,530  
**TOTAL:** \$8,060

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story duplex with 1,084 square feet of living area. The subject has a one-car detached garage. The dwelling was constructed in 1930 and has aluminum siding.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis using three comparable sales improved with two, one-story dwellings and one, two-story dwelling that range in size from 540 to 968 square feet of living area. One comparable has a basement and central air conditioning. Two comparables have garages. The dwellings were constructed from 1916 to 1930. These comparables sold from March 2007 to April 2007 for prices ranging from \$10,000 to \$25,500 or from \$18.52 to \$26.34 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$5,670.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$8,060 was disclosed. The subject's assessment reflects a market value of \$24,328 or \$22.44 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 ranged in size from 1,040 to 1,344 square feet of living area.<sup>1</sup> Each comparable is described as being a duplex with a full basement. Two comparables also had garages. The comparables were constructed from 1920 to 1956 and they have either aluminum or frame exteriors. The BOR also provided a copy of a map depicting the location of the subject and the comparables submitted by both parties. The sales occurred from February 2006 to July 2008 for prices ranging from \$27,000 to \$90,000 or from \$21.86 to \$79.81 per square foot of living area. Based on this evidence, the BOR requested confirmation of the subject's assessment.

In rebuttal the appellant asserted the BOR comparables are all in better locations than the subject. The appellant also stated the BOR comparable #3 was a two-story dwelling. The appellant further argued BOR comparable #2 is brick construction and all the comparables have basements, unlike 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 (3<sup>rd</sup> Dist. 2002). The Board finds the sales in the record do not support a reduction in the subject's assessment.

The Board finds the comparables most similar to subject in size, style, age, features and location are appellant's comparable #2 and BOR comparable #3. These two comparables were improved with one-story structures that had 968 and 1,235 square feet of living area and were built in 1916 and 1920, respectively. The comparables sold in March 2007 and July 2008 for prices of \$25,500 and \$27,000 or \$26.34 and \$21.86 per square foot of living area, land included, respectively. The subject's assessment of \$8,060 reflects a market value of \$24,328 or \$22.44 per square foot of living area using the 2008 three year average median level of assessments for Peoria County of 33.13%. The subject's assessment reflects a market value within the range established by the best comparables in the record. Based on this

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<sup>1</sup> The first page of the property record card for BOR comparable #3 depicts a photograph of a newer two-story dwelling with a date of July 29, 2009. Page 2 of the property record card depicts a schematic diagram of a one-story dwelling. The property tax information sheet from the assessor's website for this same comparable depicts a photograph of an older one-story dwelling. The property sold in July 2008, indicating the older one-story dwelling was razed and a new dwelling was constructed.

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record the Board finds a reduction in the subject's assessment is not 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 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.