FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Warren Danz
DOCKET NO.: 08-03010.001-R-1
PARCEL NO.: 14-33-402-012

The parties of record before the Property Tax Appeal Board are Warren Danz, the appellant, by attorney Clyde B. Hendricks in 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:	$ 2,030
IMPR.:	$ 10,010
TOTAL:	$ 12,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story, duplex dwelling of frame construction containing 1,302 square feet of living area. The dwelling was built in 1904. Features include a basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the claim the appellant submitted information on three comparable properties. The appellant's comparables consist of one-story or two-story, frame, single-family dwellings. They were built from 1900 to 1920. They contain 1,176 or 1,764 square feet of living area. All have basements, and two have fireplaces and garages. The comparables sold from June 2007 to June 2008 for $17,500 to $27,500 or $14.88 to $22.53 per square foot 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 $12,040 was disclosed. The subject's assessment reflects an estimated market value of $36,342 or $27.91 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 presented descriptions and sale price information on three comparable properties. They consist of one-story, one and one-half story and two-story, frame, duplex dwellings that were built from 1900 to 1926. The dwellings have 1,225 to 2,395 square feet of living area. All have basements, two have garages, and one has central air conditioning and a fireplace. The board of review's comparables sold from January to October 2008 for $43,000 to $49,900 or $20.04 to $38.33 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant provided MLS listing sheets related to the board of review's comparables. The appellant objected to the board of review's evidence because the subject is a duplex and the appellant contends the board of review's comparables are single-family dwellings. The appellant also argued the board of review's comparable #2 is in a different section of the city. The appellant finally argued that it is unfair to compare owner-occupied homes with rental properties such as 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued the subject 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 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The record contains six suggested comparable sales for the Board's consideration. In the rebuttal the appellant indicated each of the board of review's comparables is "Not an acceptable Comp." because they are alleged to be single-family residences. However, the property record cards provided by the board of review indicates each of those is a duplex residence. On the other hand, the property record cards provided by appellant for the appellant's comparables indicates the appellant's comparables are the non-comparable single-family residences. The board of review's comparable #3 is much larger than the subject. The other two duplex comparables offered by the board of review sold for $43,000 and $49,900 or $35.10 and $38.33 per square foot of living area including land. The subject's estimated market value of $36,342 or $27.91 per square foot of living area including land is lower than each of those and is much lower than the board of review's comparable #1, which is most similar to the subject overall. After considering the evidence the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no 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.

Chairman

Member

Member

Member

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: January 21, 2011

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.