



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

APPELLANT: Herman Crayton  
DOCKET NO.: 08-03108.001-R-1  
PARCEL NO.: 13-13-182-010

The parties of record before the Property Tax Appeal Board are Herman Crayton, 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:** \$4,130  
**IMPR.:** \$28,560  
**TOTAL:** \$32,690

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a bi-level frame dwelling containing 1,776 square feet of living area. The dwelling was built in 1970 and has central air conditioning.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject as defined by the local assessor. Two of the comparables are located on the same street as the subject; however, their proximity in relation to the subject was not disclosed. The comparables consist of bi-level frame dwellings that were built in either 1967 or 1968. They contain from 1,312 to 1,475 square feet of living area. The comparables have central air conditioning and one comparable has a fireplace. Two comparables have either a 240 or a 324 square foot attached garage and one comparable has a detached 384 square foot garage. The comparables sold from December 2007 to June 2008 for prices of \$67,000 or \$76,000 or from \$45.42 to \$52.78 per square 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 \$32,690 was disclosed. The subject's assessment reflects an estimated market value of \$98,672 or \$55.56 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 submitted property record cards and property characteristic sheets of three suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject, with one of the three located on the same street as the subject. Additionally, the board of review supplied a map depicting the location of the comparables in relation to the subject property. The comparables consist of bi-level frame dwellings that were built in 1968 or 1969. They contain from 1,617 to 1,874 square feet of living area and have central air conditioning. One comparable has an attached 368 square foot garage and one comparable has a detached 384 square foot garage. The comparables sold from June 2008 to December 2008 for prices ranging from \$93,000 to \$108,400 or from \$52.54 to \$61.22 per square of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted Multiple Listing Sheets for the three comparable sales submitted by the board of review. The appellant argued comparable #1 is an owner-occupied dwelling that had upgrades prior to its sale and it is unfair to compare owner occupied dwellings to a rental dwelling. Comparable #2 and #3 had prior sales, after which improvements were made, then sold for a second time in 2008.

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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains six suggested comparable sales for the Board's consideration. The information provided by the appellant in rebuttal indicated each of the board of review's comparables may have been superior to the subject in condition, and one of which is an owner-occupied dwelling. The Board finds all six

comparables from both parties have a "C" grade construction and are in average condition.

The Board gave less weight to the appellant's comparables due to their considerably smaller sizes when compared to the subject's size. The Board finds the comparables submitted by the board of review were more similar to the subject in size than those used by the appellant. The Board gives these sales the most weight in its analysis. These comparables sold from June 2008 to December 2008 for prices ranging from \$93,000 to \$108,400 or from \$52.54 to \$61.22 per square of living area including land. The subject's assessment reflects an estimated market value of \$98,672 or \$55.56 per square foot of living area including land, which is within the range established by the most similar sales in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

Acting 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 20, 2012

*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.