



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

APPELLANT: Lisa A. Baize
DOCKET NO.: 08-06564.001-R-1
PARCEL NO.: 12-11-251-013

The parties of record before the Property Tax Appeal Board are Lisa A. Baize, the appellant, 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: \$8,660
IMPR.: \$75,130
TOTAL: \$83,790

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of brick and vinyl exterior construction containing 1,970 square feet of living area. The home was constructed in 2005. Features of the home include a full basement, central air conditioning, a fireplace and a three-car attached garage of 678 square feet of building area. The property is located in Brimfield, Rosefield Township, Peoria County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 07-02056.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$80,190 based on the evidence submitted by the parties.

In this 2008 assessment appeal, the appellant contends that the township multiplier should be removed because the appellant asserts that she is "still paying more per square foot than any other house in my area." (See evidence of six suggested equity comparables). Furthermore, the appellant acknowledges that the 2008 equalization factor would increase the subject's assessment

to \$83,790 from the prior year's decision of the Property Tax Appeal Board. To further support a reduction in the subject's 2008 assessment, the appellant submitted a copy of an appraisal of the subject property with an opinion of value as of January 16, 2009 of \$262,500 which would result in an assessment of approximately \$87,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$88,870 was disclosed. The board of review reported that 2007 and 2008 were within the same general assessment period for residential property. As such, the board of review contends that the 2007 decision of the Property Tax Appeal Board is subject to the Rosefield Township equalization factor of 1.0449 and thus the assessment of the subject property for 2008 should be \$83,790, which has been rejected by the appellant.

In written rebuttal, the appellant reiterated her contention that property values have not been increasing and therefore the assessment of the subject property should remain unchanged at \$80,190.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2007 and 2008 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in

the subject's assessment is warranted to reflect the Property Tax Appeal Board's prior year's decision of \$80,190 plus the application of the 2008 Rosefield Township equalization factor of 1.0449.

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

J. R.

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: November 30, 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.