



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

APPELLANT: David Mellen  
DOCKET NO.: 09-00451.001-R-1  
PARCEL NO.: 14-33-408-035

The parties of record before the Property Tax Appeal Board are David Mellen, 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:** \$2,510  
**IMPR.:** \$10,020  
**TOTAL:** \$12,530

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame construction that contains 1,200 square feet of living area. The dwelling was constructed in 1910. Features of the home include a basement and a detached garage with 216 square feet of building area. The property is located in Peoria, Peoria County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two 2-story dwellings and one 1.5-story dwelling that ranged in size from 1,176 to 1,613 square feet of living area. The dwellings were constructed from 1880 to 1929. Each comparable had a basement, two comparables had fireplaces and two comparables had detached garages with 280 and 360 square feet of building area, respectively. These properties sold from June 2007 to May 2009 for prices ranging from \$20,000 to \$26,500 or from \$12.39 to \$22.53 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced to \$7,040.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

\$12,530 was disclosed. The subject's total assessment reflects a market value of \$38,097 or \$31.75 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for Peoria County of 32.89%. The board of review submitted information on three comparable sales improved with 1.5-story single family dwellings that ranged in size from 1,248 to 1,302 square feet of living area. The dwellings were constructed from 1900 to 1926. Each comparable had a basement, two comparables had central air conditioning and two comparables had garages with 280 square feet of building area. The sales occurred from January 2008 to September 2008 for prices ranging from \$40,000 to \$51,500 or from \$31.75 to \$41.27 per square foot of living area, land included. Based on this evidence, the board requested confirmation of the subject's assessment.

In rebuttal the appellant's counsel submitted copies of the multiple listing sheets for the board of review comparables and asserted that board of review comparable sale #1 had at least \$10,000 in recent improvements, sale #2 had updates and sale #3 was a duplex unlike the subject property.

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 the evidence in the record does not support a reduction in the subject's assessment.

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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the comparables submitted by the board of review were the best in the record in terms of size, age and date of sale. These comparables were improved with 1.5-story dwellings that ranged in size from 1,248 to 1,302 square feet of living area and were constructed from 1900 to 1926. The sales occurred from January 2008 to September 2008 for prices ranging from \$40,000 to \$51,500 or from \$31.75 to \$41.27 per square foot of living area, land included. The subject's assessment reflects a market value of \$38,097 or \$31.75 per square foot of living area, which falls at the low end of the range established by the best comparables in the record. The Board recognizes that board of review comparable sale #3 has two units, however, the subject's assessment reflects a market value approximately \$6.58 per square foot of living area below this comparable, which supports the conclusion the subject property is not over-valued for assessment purposes.

Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject property was overvalued for assessment purposes and no 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.



\_\_\_\_\_  
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: November 30, 2012



\_\_\_\_\_  
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.