FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joe Connolly
DOCKET NO.: 09-00492.001-R-1
PARCEL NO.: 14-34-156-027

The parties of record before the Property Tax Appeal Board are Joe Connolly, 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:	$ 2,580
IMPR.:	$ 18,400
TOTAL:	$ 20,980

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,359 square feet of living area that was built in 1927. The dwelling features an unfinished basement, a one-half finished attic and a 624 square foot detached garage.

The appellant submitted evidence 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. One comparable is located in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables consist of one-story frame or masonry dwellings that were built in 1926 or 1932. They contain from 1,248 to 1,600 square feet of living area and have unfinished basements, central air conditioning and garages that range in size from 228 to 576 square feet of building area. Comparable #3 has a fireplace. The comparables sold from January 2008 to July 2009 for prices ranging from $30,000 to $44,000 or from $18.75 to $35.26 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 $20,980 was

disclosed. The subject's assessment reflects an estimated market value of $63,788 or $46.94 per square foot of living area including land using Peoria County's 2009 three-year median level of assessments of 32.89%.

In support of the subject's assessment, the board of review submitted property record cards and a market analysis of three suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject, with one of the comparables located on the same street as the subject. The comparables consist of one-story frame or masonry dwellings that were built from 1925 to 1935. The comparables range in size from 1,148 to 1,380 square feet of living area and have full unfinished basements. Two comparables have central air conditioning and a fireplace. Comparable #1 has a 360 square foot detached garage and comparable #3 has a 240 square foot detached garage. The comparables sold from June 2008 to July 2009 for prices ranging from $51,000 to $69,000 or from $38.72 to $52.26 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 argued that comparable #1 submitted by the board of review is superior to the subject due to its brick exterior. Additionally, the comparables have upgrades and amenities that the subject does not enjoy. The appellant also argued it is unfair to compare owner occupied dwellings to a rental dwelling.

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 (2nd 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 Board finds both parties' comparables are similar to the subject in age, size, style and features. They sold from January 2008 to July 2009 for prices ranging from $30,000 to $69,000 or from $18.75 to $52.26 per square of living area, including land. The subject's assessment reflects an estimated market value of $63,788 or $46.94 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.

Chairman

Member

Member

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: November 18, 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.