



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

APPELLANT: David Mellen
DOCKET NO.: 09-00526.001-R-1
PARCEL NO.: 14-32-479-029

The parties of record before the Property Tax Appeal Board are David Mellen, the appellant, by attorney Clyde B. Hendricks of Peoria, 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: \$3,970
IMPR.: \$15,360
TOTAL: \$19,330

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story with finished attic single family dwelling of frame construction with 1,224 square feet of living area. The dwelling was constructed in 1951. Features of the home include a full basement, central air conditioning and a detached garage with 440 square feet of building area. The subject property has a 5,900 square foot site and is located in Peoria, City of Peoria Township, Peoria County.

The appellant contends over valuation as the basis of the appeal. In support of this argument the appellant submitted descriptions and sales data on three comparable sales. The comparables were described as one-story single family dwellings of frame construction that contain from 1,256 to 1,314 square feet of total living area in both the main floor and upper level. The dwellings were built from 1940 to 1955. Each comparable had a basement with two being partially finished, two comparables had central air conditioning, one comparable had a fireplace and each comparable had an attached or detached garage that had 240 or 320 square feet of building area. The comparables sold from July 2008 to July 2009 for prices of \$57,000 and \$58,000 or from \$43.37 to \$46.17 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$16,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$29,990. The subject's assessment reflects a market value of \$90,909 or \$74.27 per square foot of living area, land included, when applying the 2009 three year average median level of assessment for Peoria County of 32.89%. In support of the assessment the board of review provided information on three comparable sales improved with a one-story dwelling and two dwellings similar to the subject in style with living area in the attic. These dwellings ranged in size from 876 to 1,296 square feet of living area and were built from 1940 to 1951. Each comparable had a basement, central air conditioning and an attached or detached garage ranging in size from 216 to 462 square feet of building area. Two comparables each had one fireplace. The sales occurred from August 2008 to January 2010 for prices ranging from \$80,000 to \$96,500 or from \$74.46 to \$91.32 per square foot of living area. The board of review also provided a map disclosing the location of the appellant's and the board of review comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted copies of the multiple listing sheets for the board of review comparables and objected to the use of these properties. He asserted sale #1 was objectionable due to its 2010 sale date. The appellant asserted comparable #2 was larger than the subject with the multiple listing sheet for this comparable describing the dwelling as having 1,480 square feet of living area and a basement with 525 square feet of finished area. The appellant also argued board of review comparable #3 was of brick exterior construction and is located over one-mile from the subject in a different and safer neighborhood. The appellant also argued the subject is a rental property and should not be compared to an owner-occupied home.

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 supports 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 (3rd 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best comparables in this record to be the comparables submitted by the appellant. These comparables were similar to the subject in location, age, style, size, exterior construction and features. The sales occurred from July 2008 to July 2009 for prices of \$57,000 and \$58,000 or from \$43.37 to \$46.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$90,909 or \$74.27 per square foot of living area, land included, which is above the ranged established by the best comparables in this record.

The Board gives less weight to board of review comparable sale #1 due to its size and date of sale. The Board gives less weight to board of review sale #2 due to its size and finished basement area. The Board gives less weight to board of review comparable #3 due to its location relative to the subject and exterior brick construction.

Based on this record the Board finds a reduction in the subject's 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.

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.