



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

APPELLANT: Joseph Connolly  
DOCKET NO.: 09-00528.001-R-1  
PARCEL NO.: 14-34-327-005

The parties of record before the Property Tax Appeal Board are Joseph 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:** \$2,750  
**IMPR.:** \$12,650  
**TOTAL:** \$15,400

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 5,680 square feet of land area is improved with a 96-year old, one-story dwelling of frame construction containing 912 square feet of living area with a full unfinished basement. Additional features include a garage of 240 square feet of building area. The property is located in Peoria, City of Peoria Township, Peoria County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on three sales comparables. The properties are each located six blocks from the subject in a different neighborhood code assigned by the assessor than the subject. The properties were improved with one-story frame dwellings that were 75 or 81 years old. The dwellings contain either 960 or 1,000 square feet of living area. The comparables have full unfinished basements and garages ranging in size from 180 to 352 square feet of building area. One comparable has central air conditioning. The sales occurred from October 2007 to August 2008 for prices ranging from \$27,000 to \$34,000 or from \$28.12 to \$35.41 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in

the subject's assessment to reflect a market value of approximately \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$15,400 was disclosed. The subject's assessment reflects an estimated market value of \$46,823 using the 2009 three-year median level of assessments for Peoria County of 32.89%.

In support of the subject's assessment, the board of review presented descriptions and sales data on three comparable properties located in close proximity to the subject and within the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings of frame exterior construction. These homes were each 89 years old. The dwellings range in size from 843 to 1,176 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 240 to 484 square feet of building area. One comparable has a fireplace. The comparables sold between March and November 2008 for prices ranging from \$49,000 to \$57,500 or from \$41.67 to \$68.21 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellant through counsel noted that each of the comparables enjoys central air conditioning which is not present in the subject. Moreover, based on data set forth in attached Multiple Listing Service sheets, the appellant pointed out that the board of review's comparables have additional amenities and/or in the case of comparable #3 sold for a price greater than its listing price which leads to questions about its comparability. Lastly, the appellant also argued it is unfair to compare owner occupied dwellings to a rental dwelling like the subject.

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 a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration. The Property Tax Appeal Board finds the comparables submitted by both parties were similar to the subject

in size, design, exterior construction, location and/or age. The comparables sold between October 2007 and November 2008 for prices ranging from \$28.12 to \$68.21 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$46,823 or \$51.34 per square foot of living area, including land. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.