



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

APPELLANT: Ronald & Antoinette Levasseur
DOCKET NO.: 09-00586.001-R-1
PARCEL NO.: 13-23-277-006

The parties of record before the Property Tax Appeal Board are Ronald & Antoinette Levasseur, the appellants; 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: \$34,520
IMPR.: \$88,720
TOTAL: \$123,240

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 15,800 square feet is improved with a one-story frame and masonry dwelling containing 2,792 square feet of living area. The dwelling is approximately 10 years old and features a full unfinished basement, central air conditioning, a fireplace and an 840 square foot attached garage.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis along with Multiple Listing Service (MLS) sheets detailing sales information on three suggested comparable properties located from 0.04 to 0.16 of a mile from the subject. The comparables consist of one-story or two-story frame and brick dwellings containing from 2,825 to 3,700 square feet of living area. The dwellings were built from 1997 to 2004. The lot size of comparable #1 was not disclosed by the appellants. Comparable #2 has a lot size of 11,200 square feet and comparable #3 has a lot size of 13,608 square feet of land area. Two comparables have full basements that are partially finished. One comparable has a full unfinished basement. The comparables have central air

conditioning, a fireplace and garages ranging in size from 552 to 858 square feet of building area. The comparables sold from September 2008 to May 2009 for prices ranging from \$295,000 to \$470,000 or from \$104.42 to \$133.33 per square of living area including land.

The appellants' evidence also includes various analyses indicating a general decline in the real estate market in the Peoria County area from 2008 to 2009.

At the hearing, the appellants attempted to introduce new comparable properties. The Board finds it cannot consider this new evidence. Section 1910.67(k)(1) of the Official Rules of the Property Tax Appeal Board states:

(k) In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:

- 1) Such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part; (86 Ill. Adm. Code §1910.67(k)(1)).

Based on this evidence, the appellants 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 \$123,240 was disclosed. The subject's assessment reflects an estimated market value of \$374,704 or \$134.21 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, a location map and an analysis for three suggested comparable sales located from 0.07 to 0.30 of a mile from the subject. The board of review's comparable #2 is the same property as the appellants' comparable #2. The comparables consist of one-story or two-story frame and masonry or masonry dwellings containing from 2,925 to 3,678 square feet of living area. The dwellings were built from 1997 to 2001. The comparables have lot sizes ranging from 11,200 to 20,815 square feet of land area. Two comparables have finished basements. One comparable has an unfinished basement. The comparables have central air conditioning, a fireplace and garages ranging in size from 552 to 800 square feet of building area. The comparables sold in September 2008 or December 2008 for prices of \$390,000 or \$525,000 or from \$125.73 to \$142.74 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 appellants testified that the comparables they submitted are closer to their home and the board of review uses

comparables that have bigger lots, are made of brick and have finished basements. The appellants also testified that they have been trying to sell their home for six years and they could not sell it for its assessed amount. No evidence to support this testimony concerning efforts to sell the subject property was timely submitted.

After hearing testimony 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 appellants 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 appellants have not overcome this burden.

The appellants' evidence had detailed information for three suggested comparable sales. The Board gives less weight to the appellants' comparables #1 and #3 due to their dissimilar two-story design when compared to the subject's one-story design. In addition, comparable #3 is over 900 square feet larger in size when compared to the subject dwelling. The Board also gave less weight to the appellants' various analyses indicating a general decline in the real estate market in the Peoria County area from 2008 to 2009. The evidence lacks descriptive data, such as dwelling style, exterior construction and features, necessary to compare the properties to the subject. Moreover, this evidence does not demonstrate the subject's assessment was not reflective of fair market value.

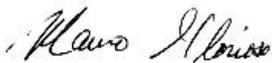
The board of review submitted information on three suggested comparable sales. Comparable #2 is the same property as the appellants' comparable #2. The Board gave less weight to the board of review's comparables #1 and #3. Comparable #1 is over 800 square feet larger in size when compared to the subject. Comparable #3 is a dissimilar two-story style dwelling when compared to the subject's one-story style. The Board finds the common comparable to be the most similar to the subject in location, style, size and features. This comparable sold in September 2008 for a price of \$390,000 or \$133.33 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$374,704 or \$134.21 per square foot of living area including land. After considering adjustments and the differences in the comparable when compared to the subject, the Board finds the subject's assessment is supported by the most similar sale in the record. Therefore, 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.