



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

APPELLANT: Charles & Mary Zook
DOCKET NO.: 10-00422.001-R-1
PARCEL NO.: 20-03-200-009

The parties of record before the Property Tax Appeal Board are Charles & Mary Zook, the appellants, 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: \$11,430
IMPR.: \$49,000
TOTAL: \$60,430**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a tri-level single-family dwelling of frame exterior construction containing 1,992 square feet of living area. The dwelling is 33 years old. Features of the home include a finished lower level, central air conditioning, a fireplace and a two-car garage of 528 square feet of building area. The property is located in Peoria, Hollis Township, Peoria County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants further contend that from 2004 to 2010 the subject property has seen a \$50,000 increase in its estimated fair market value, but yet "housing market values were steadily dropping, especially in 2008 and 2009."

In support of the inequity argument, the appellants submitted information in the Section V grid analysis of the Residential Appeal petition on four comparable properties along with photographs and property record information attached. The comparables are located from 1.75 to 2.5-miles from the subject dwelling. The comparables are described as a one-story, a bi-level and two, tri-level brick or frame dwellings that range in age from 32 to 36 years old. The comparable dwellings range in size from 1,850 to 2,288 square feet of living area. Features include basements or lower levels with three having finished

lower level areas. Each home has central air conditioning and a garage ranging in size from 440 to 572 square feet of building area. Two of the comparables have a fireplace. The comparables have improvement assessments ranging from \$44,400 to \$53,240 or from \$19.40 to \$25.32 per square foot of living area. The subject's improvement assessment is \$53,400 or \$26.81 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$49,000 or \$24.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$64,230 was disclosed. The board of review presented descriptions and assessment information on six comparable properties, where comparables #1 and #2 are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two, one-story (raised ranch), a tri-level and three, bi-level frame dwellings that range in age from 34 to 44 years old. The dwellings range in size from 1,312 to 1,806 square feet of living area. Features include basements or lower levels, each of which includes finished area, and central air conditioning. Three comparables have a fireplace and a garage. The properties have improvement assessments ranging from \$31,910 to \$59,210 or from \$22.35 to \$37.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have met this burden.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #4 and board of review comparables #1 and #2 due to their one-story design as compared to the subject tri-level dwelling. Additionally, the Board has given less weight to board of review comparables #3 and #4 due to the dwelling sizes of these multi-level homes which are significantly smaller than the subject dwelling. The Board finds appellants' comparables #1, #2 and #3 along with board of review comparables #5 and #6 were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that

ranged from \$19.40 to \$24.91 per square foot of living area. The subject's improvement assessment of \$26.81 per square foot of living area is above the range established by these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment commensurate with the appellants' request 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

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: May 24, 2013

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.