



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

APPELLANT: Donald Holley  
DOCKET NO.: 10-00799.001-R-1  
PARCEL NO.: 18-03-107-016

The parties of record before the Property Tax Appeal Board are Donald Holley, 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: \$3,010  
IMPR.: \$11,310  
TOTAL: \$14,320**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story dwelling of frame construction containing 1,176 square feet of living area. The dwelling was constructed in 1935. Features of the home include a  $\frac{3}{4}$  finished attic, central air conditioning and a detached one-car garage of 216 square feet. The property has a 6,250 square foot site and is located in Peoria, City of Peoria Township, Peoria County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within 7 to 8 blocks from the subject. Comparables #1 and #3 have the same assigned neighborhood code as the subject property. The comparables are described as 1-story or 1.5-story dwellings of frame construction that range in size from 1,082 to 1,101 square feet of living area. The dwellings range in age from 76 to 155 years old. Features of the comparables include a full or partial basement. Two of the comparables have central air conditioning and two have a fireplace. Comparable #3 has a 216 square foot garage. The comparables have sites ranging in size from 6,550 to 10,146 square feet of land area. The comparables sold from February 2010 to January 2011 for prices ranging from \$18,000 to \$24,800 or from \$16.39 to \$22.52 per square foot of living area, including land. Based on this evidence, the appellant requested

a reduction in the subject's total assessment to \$11,670 which would reflect a market value of approximately \$35,010.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$14,320 was disclosed. The subject's assessment reflects a market value of \$43,224 or \$36.76 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Peoria County of 33.13% as determined by the Illinois Department of Revenue.

The board of review presented a three-page grid analysis with information on eight comparable sales. None of the comparables has the same neighborhood code as the subject and the proximity of the comparables to the subject was not otherwise reported. The comparables were improved with 1-story, 1.5-story or 2-story dwellings of frame construction that range in size from 1,121 to 1,278 square feet of living area. The dwellings were constructed from 1910 to 1950. Features of the comparables include a full or partial basement, one of which is partially finished as a recreation room. Four of the comparables have central air conditioning and one has a fireplace. Seven of the comparables have a garage ranging in size from 216 to 480 square feet of building area. The comparables have sites ranging in size from .09 to 0.18 of an acre of land area. The comparables sold from July 2008 to August 2010 for prices ranging from \$25,500 to \$87,500 or from \$21.81 to \$74.40 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant disputed the similarity of the comparables presented by the board of review noting that each comparable has a basement which is not enjoyed by the subject.<sup>1</sup> Based on the applicable Multiple Listing Service sheets for the board of review's comparables, the appellant notes these properties have upgrades and improvements that are not enjoyed by 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 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 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). 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

---

<sup>1</sup> The appellant's appeal petition in Section III and the grid analysis in Section V report an unfinished basement for the subject of 840 square feet.

finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 11 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #8 due to differences in age of the dwellings from the subject property. The Board finds the remaining nine comparables submitted by both parties were sufficiently similar to the subject in location, size, style, exterior construction, features, age and/or land area for comparison purposes. These properties sold proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$18,000 to \$87,500 or from \$16.39 to \$74.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$43,224 or \$36.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by board of review comparables #1, #2 and #4. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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.

*Donald 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: September 20, 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.