



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

APPELLANT: Jeffrey Goodale
DOCKET NO.: 10-00980.001-R-1
PARCEL NO.: 09-17-400-003

The parties of record before the Property Tax Appeal Board are Jeffrey Goodale, the appellant; 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: \$ 19,710
IMPR.: \$ 146,090
TOTAL: \$ 165,800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story dwelling of frame, stone and brick exterior construction. The dwelling was built in 2008 and contains 3,383 square feet of living area. Amenities include a full unfinished basement, central air conditioning, a fireplace and a 1,089 square foot three-car attached garage. The dwelling is situated on 8.2 acres or 357,339 square feet of land area. The subject property is located in Medina Township, Peoria County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In conjunction with these claims, the appellant argued assessment officials miscalculated the size of the subject dwelling. The subject's land assessment was not contested.

The appellant argued the subject dwelling contains 3,323 square feet of living area because there are open areas on the second level. The appellant argued the township assessor originally determined the subject dwelling had 3,787 square feet of living, which was revised to 3,707 square feet of living area. The

appellant agreed with the assessment officials that the main level of the subject dwelling has 1,993 square feet of living area, but calculated that the second level contains 1,330 square feet of living area using the subject's building plans. As a result, the appellant calculated that the subject dwelling contains a total of 3,323 square feet of living area. The appellant did not disclose whether interior or exterior measurements were utilized.

In support of the overvaluation and inequity claims, the appellant submitted photographs, property record cards and analysis of four suggested comparables located 2.3 or 2.5 miles from the subject. The appellant described the properties as one story dwellings. However, the evidence and photographs show the dwellings consist of one and one-half or two-story style dwellings of brick, stone and frame exterior construction that were built in 2007 or 2008. The comparables have full or partial basements ranging in size from 1,195 to 1,908 square feet that have finished area areas ranging from 820 to 1,450 square feet. Other features include central air conditioning, one fireplace and garages that range in size from 705 to 990 square feet. The dwellings range in size from 3,239 to 4,848 square feet of living area and are situated on lots that range in size from 12,071 to 20,909 square feet of land area. The comparables sold from May to November of 2008 for prices ranging from \$399,900 to \$549,000 or from \$113.24 to \$135.04 per square of living area including land.

The comparables have improvement assessments ranging from \$105,750 to \$147,270 or from \$30.38 to \$38.57 per square foot of living area. The subject property has an improvement assessment of \$146,090 or \$43.18 per square foot of living area when using 3,383 square feet of living area. The appellant argued comparable 1, which contains 4,202 square feet of living area, is most similar to the subject and has an improvement assessment of \$141,030 or \$33.56 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$165,800 was disclosed. The subject's assessment reflects an estimated market value of \$500,453 or \$147.93 per square foot of living area including land using Peoria County's 2010 three-year median level of assessments of 33.13% and a dwelling size of 3,383 square feet of living area.

In support of the subject property's assessment, the board of review submitted photographs, property record cards and an analysis of six suggested comparable properties. In addition, the evidence shows the board of review revised the subject's dwelling size to 3,383 square feet of living area. The comparables consist of one and one-half or two-story style dwellings of frame or masonry exterior construction that were

built from 1995 to 2008. The comparables have full or partial basements ranging size from 1,639 to 2,500 square feet that have finished areas ranging from 1,023 to 2,032 square feet. Other features include central air conditioning, one or two fireplaces and attached garages that range in size from 624 to 836 square feet. The dwellings range in size from 3,001 to 4,065 square feet of living area and are situated on lots that range in size from .09 to .52 of an acre of land area. The comparables sold from January 2009 to December 2010 for prices ranging from \$465,000 to \$664,525 or from \$142.29 to \$163.47 per square of living area including land.

The comparables have improvement assessments ranging from \$137,490 to \$183,490 or from \$40.56 to \$53.70 per square foot of living area. The subject property has an improvement assessment of \$146,090 or \$43.18 per square foot of living area when using a dwelling size of 3,383 square feet of living area.

Based on this evidence and in order to settle the appeal, the board of review offered to reduce the subject's assessment to \$161,750, which reflects an estimated market value of \$485,250 or \$143.44 per square foot of living area including land when using a dwelling size of 3,383 square feet of living area. The offer would have reduced the subject's improvement assessment to \$142,040 or \$41.99 per square foot of living area.

The appellant was notified of the proposed assessment amount and given thirty (30) days to respond if the offer was not acceptable. The appellant did respond to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment amount. However, the appellant agreed to the board of review's revised dwelling size for the subject property, stating: "I appreciate the fact that we finally agree on the size of my house (3,383 sf)."

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 no reduction in subject's assessment is warranted.

Before turning to the merits of the inequity and overvaluation claims raised by the appellant, the Board finds the parties agreed to a correct dwelling size for the subject property of 3,383 square feet of living area.

The appellant 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. 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 has not met this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted 10 suggested comparable sales for the Board's consideration. The Board gave less weight to the comparable sales submitted by the appellant. These properties sold in 2008, which are dated and not considered reliable indicators of market value as of the subject's January 1, 2010 assessment date. The Board also gave less weight to comparables 2 and 3 submitted by the board of review. Comparable 2 is 13 years older in age and comparable 3 is larger in dwelling size when compared to the subject. The Board finds comparable sales 1, 4, 5 and 6 submitted by the board of review are more similar to the subject in location, design, age, size, and most features, but are situated on lots considerably smaller than the subject's 8.2 acre site. Additionally, these most similar comparables sold more proximate to the subject's January 1, 2010 assessment date. These most similar comparables sold from January 2009 to June 2010 for prices ranging from \$465,000 to \$537,500 or from \$154.75 to \$163.13 per square of living area including land. The subject's assessment reflects an estimated market value of \$500,453 or \$147.93 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in this record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, such as their smaller lots sizes, age, and features, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is well supported and no reduction is warranted.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant failed to overcome this burden of proof.

The parties submitted descriptions and assessment data for 10 suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 1 and 3 submitted by the appellant due to their considerably larger dwelling sizes when compared to the subject. Likewise, the Board gave less weight to comparable 3 submitted by the board of review due to its larger dwelling size when compared to the subject. The Board also gave less weight to board of review comparable 2 due to its older age than the subject. The Board finds the six remaining comparables are more similar to the subject in location, design, size, age and features. They have improvement assessments ranging from \$105,750 to \$161,150 or from \$32.65 to \$53.70 per square foot of living area. The subject property has an improvement assessment of \$146,090 or \$43.18 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Thus, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment as established by the board of review is correct and 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.

Donald R. Cuit

Chairman

[Signature]

Member

[Signature]

Member

[Signature]

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.