



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

APPELLANT: Keith Robb  
DOCKET NO.: 10-01046.001-R-1  
PARCEL NO.: 07-26-276-003

The parties of record before the Property Tax Appeal Board are Keith Robb, the appellant; 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:** \$11,250  
**IMPR:** \$128,580  
**TOTAL:** \$139,830

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling with a vinyl and aluminum exterior that was built in 2008. The dwelling contains 3,297 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace and a 1,657 square foot attached garage. The dwelling is situated on 1 acre of land area. The subject property is located in Jubilee 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 support of these claims, the appellant submitted a loan application, a settlement statement, the subject's purported construction costs, an appraisal and four suggested comparable properties.

Page 2 of the appeal petition indicates the subject property was purchased for \$380,000 in 2008. The appeal petition and settlement statement shows the subject's land was purchased for \$36,000 in June 2007. The appellant also submitted one page of an unsigned and undated Contractor's Verified Statement depicting the subject dwelling's purported construction costs of \$332,512 in 2008. Therefore, the appellant reported the cost to acquire

the land and construct the dwelling was \$360,512. Page 4 of the appeal petition also listed the land acquisition cost of \$36,000, but the dwelling's reported construction costs were \$298,734. In addition, page 4 indicates the appellants acted as the general contractor with an estimated value for the service of \$15,000. Therefore, page 4 suggests the subject property's construction cost was \$349,734 during 2007 and 2008.

The appraisal report submitted by the appellant conveys an estimated market value for the subject property of \$380,000 as of November 6, 2007, using the sales comparison approach to value. The appraisal was made subject to completion per plans and specifications on the basis of hypothetical condition that the improvements have been completed.

The comparables submitted by the appellant are located from 100 feet to  $\frac{1}{4}$  of a mile from the subject property. The comparables consist of two-story dwellings with aluminum exteriors that were built from 1999 to 2006. Three comparable were reported to have unfinished basements. All the comparables have central air conditioning and a fireplace. Comparables 1 through 3 have garages that range in size from 989 to 2,040 square feet of building area. The dwellings range in size from 2,474 to 3,037 square feet of living area and are situated on sites that range in size from 1 to 2.34 acres of land area. Comparables 2 through 4 have reported improvement assessments ranging from \$97,300 to \$108,210 or from \$34.85 to \$39.32 per square foot of living area. Comparable 1 was reported to have a total assessment of \$138,333.

Comparable 1 sold in June 2009 for \$415,000 or \$138.52 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$119,750, which reflects a fair market value of approximately \$359,250.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$147,000 was disclosed. The subject's assessment reflects an estimated market value of \$443,707 or \$134.58 per square foot of living area including land using Peoria County's 2010 three-year median level of assessments of 33.13%.

In support of the subject property's assessment, the board of review submitted property record cards and an analysis of three suggested comparable properties. Comparable 2 was also utilized by the appellant (comparable 1). The comparables are located in the subject's assessment neighborhood code as defined by the local assessor. Comparables 2 and 3 are located along the subject's street, but the proximate location for comparable 1 was not disclosed. The comparables are described as one-story or two-story frame dwellings of aluminum and vinyl exterior construction. The dwellings were built from 1997 to 2006. Two comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air

conditioning, one or two fireplaces and garages that range in size from 765 to 1,200 square feet of building area. Comparable 2 has two garages totaling 2,040 square feet of building area. Comparable 3 has two garages totaling 1,532 square feet of building area. The dwellings range in size from 2,236 to 3,608 square feet of living area and are situated on sites that range in size from 1.01 to 10 acres of land area. The comparables sold from July 2008 to July 2010 for prices ranging from \$310,000 to \$630,000 or from \$138.52 to \$174.61 per square of living area including land.

The comparables were reported to have improvement assessments ranging from \$93,690 to \$143,440 or from \$38.62 to \$41.90 per square foot of living area. However, a review of property record cards show the board of review used incorrect assessment amounts for the comparables. Property record cards show the comparables have 2010 improvement assessments ranging from \$90,270 to \$143,620 or from \$38.72 to \$40.37 per square foot of living area. The subject property has an improvement assessment of \$135,750 or \$41.17 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 no reduction in subject's assessment is warranted.

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 (3<sup>rd</sup> 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 appellant submitted the subject's purported acquisition and construction costs in support of the overvaluation claim. Page 2 of the appeal petition listed the subject's sale price for new construction of \$380,000 in 2008. The appellant next reported the subject's construction costs were \$360,512 in 2008 based on a settlement statement for the purchase of the land and one page of an unsigned and undated Contractor's Verified Statement. Page 4 of the appeal petition also listed the land acquisition cost of \$36,000, but the dwelling's reported construction costs were \$298,734 with an estimated value for general contractor services of \$15,000, totaling \$349,734 during 2007 and 2008. The Property Tax Appeal Board finds each of the purported costs from the appellant contradict one another and are not supported by any credible documentation. Moreover, the Board finds the purported construction costs are from 2007 and 2008, which are dated and

less reliable indicators of market value as of the subject's January 1, 2010 assessment date.

The Property Tax Appeal Board also gave little weight to the appraisal submitted by the appellant. The appraisal report conveyed an estimated market value for the subject property of \$380,000 as of November 6, 2007, based upon on the hypothetical condition that the improvements have been completed per the plans and specifications. There is no evidence showing the subject property's construction was completed per the hypothetical plans and specifications. More importantly, the Board finds the value conclusion conveyed in the appraisal is November 6, 2007, which is dated and not a reliable indicator of market value as of the subject's January 1, 2010 assessment date.

The Board finds the parties submitted information for three suggested comparable sales. One comparable sale was common to both parties. The Board gave less weight to comparables 1 and 3 submitted by the board of review. These suggested comparables are one-story style dwellings, unlike the subject's two-story design. Additionally, comparable 1 contains considerably more land area than the subject and comparable 3 is considerably smaller in dwelling size when compared to the subject. The Board further finds the common comparable sale submitted by the both parties is most similar when compared to the subject in location, land area, design, age, size and features. This most similar comparable property sold in June 2009 for \$415,000 or \$138.52 per square of living area including land. The subject's assessment reflects an estimated market value of \$443,707 or \$134.58 per square foot of living area including land, which is less than the most similar comparable sale on a per square foot basis. After considering adjustments to the comparable for any differences when compared to the subject, such as its slightly smaller size and older age, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted for market value considerations.

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 has overcome this burden of proof.

The parties submitted descriptions and assessment data for six suggested assessment comparables for the Board's consideration. Again, one comparable was common to both parties. The Board gave less weight to comparables 1 and 3 submitted by the board of review. These suggested comparables are one-story style dwellings, unlike the subject's two-story design. Additionally,

comparable 3 is considerably smaller in dwelling size when compared to the subject. The Board also gave less weight to comparables 3 and 4 submitted by the appellant. Comparable 3 is smaller in dwelling size when compared to the subject and comparable 4 is older in age when compared to the subject. The Board finds the two remaining comparables are more similar to the subject in location, design, size, age and features. These comparables have improvement assessments of \$108,210 and \$116,000 or \$36.37 and \$38.72 per square foot of living area. The subject property has an improvement assessment of \$135,750 or \$41.17 per square foot of living area, which is higher than the two most similar assessment comparables contained in this record. Therefore, a reduction in the subject's improvement assessment 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

*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.