



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

APPELLANT: Dick & Jane Williams
DOCKET NO.: 11-00377.001-R-1
PARCEL NO.: 08-25-426-009

The parties of record before the Property Tax Appeal Board are Dick & Jane Williams, 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: \$22,610
IMPR: \$176,890
TOTAL: \$199,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of brick construction containing 3,677 square feet of living area. The home was built in 2001 and features a full partially finished basement. Other features include central air conditioning, two fireplaces and an attached 828 square foot three-car garage. The dwelling is situated on approximately 27,240 square feet of land area located in Radnor Township, Peoria County, Illinois.

The appellant, Dick Williams, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property prepared by Joseph Walsh, a state licensed appraiser. The appraiser was not present at the hearing. The intended use of the appraisal report, disclosed on page 5, was for a mortgage finance transaction; however, on page 2, the appraiser acknowledged that the appraisal is to establish fair market value for tax purposes. The appraisal report conveys an estimated market value for the subject property of \$475,000 as of January 1, 2011, using the sales comparison and the cost approaches to value.

Under the cost approach, the appraiser utilized the Marshall Valuation Service and arrived at an estimate of value for the subject property of \$475,150.

Under the sales comparison approach to value, the appraiser utilized four comparable sales located from .01 to .44 of a mile from the subject property. The comparables have lot sizes ranging from 27,300 to 30,800 square feet of land area. The comparables consist of one and one-half story or two-story dwellings of brick and frame construction that contain from 3,036 to 3,732 square feet of living area. The dwellings were reported to be 10 or 11 years old. The comparables feature full basements, two of which have finished area. Other features include central air conditioning, one or two fireplaces and three-car garages. The sales occurred from March to October 2010 for prices ranging from \$428,500 to \$505,000 or from \$135.05 to \$149.87 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject for gross living area, rooms below grade and fireplaces. The adjusted sale prices ranged from \$443,620 to \$495,350. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of \$475,000.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$158,333 to reflect the appraised value.

At the hearing, the board of review objected to consideration of the appraisal since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report. The objection was taken under advisement by the Board's Administrative Law Judge.

The Property Tax Appeal Board hereby sustains the objection of the board of review to the appellants' appraisal report with respect to the value conclusion. The Board finds that in the absence of the appraiser at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. Novicki v. Dept. of Finance, 373 Ill. 342 (1940); Grand Liquor Co., Inc. v. Dept. of Revenue, 67 Ill. 2d 195 (1977); Jackson v. Board of Review of the Dept. of Labor, 105 Ill. 2d 501 (1985). The Board finds the appraisal report is tantamount to hearsay. Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill. App. 3d 887 (1st Dist. 1983). Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2nd Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1st Dist. 1971). In the absence of an appraiser being available and

subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusion of \$475,000 as of January 2011 has been significantly diminished and cannot be deemed conclusive as to the value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$199,500 was disclosed. The subject's assessment reflects an estimated market value of \$605,096 or \$164.56 per square foot of living area including land using Peoria County's 2011 three-year average median level of assessments of 32.97%.

In support of the subject's assessment, the board of review submitted a grid analysis, property record cards and photographs of four suggested comparables. The comparables are located from .09 to .40 of a mile from the subject. The comparables consist of one and one-half story brick and frame dwellings that range in size from 3,203 to 3,501 square feet of living area. The dwellings were built in 2002 or 2007. The dwellings feature full basements, three of which have finished area. Other features for each comparable includes central air conditioning, one fireplace and an attached garage ranging in size from 712 to 1,036 square feet of building area. The sales occurred from February 2010 to October 2011 for prices ranging from \$536,500 to \$680,000 or from \$153.24 to \$201.18 per square foot of living area including land.

The board of review's representative argued that the appellants' comparables #1 and #3 are of a lesser quality when compared to the subject. Appellant's comparable #1 sold in July 2004 for a price of \$420,000 and again in March 2010 for \$428,500. Appellant's comparable #3 sold in October 2006 for a price of \$485,000 and again in October 2010 for a price of \$455,000. The subject was purchased in May 2006 for a price of \$650,000.

Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued that the board of review's comparables are located on cul-de-sacs, which are dissimilar locations and superior, when compared to the subject's location on a main thoroughfare.

After hearing the 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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellants argued the subject property was 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, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellants did not meet this burden.

The Board finds both parties submitted a total of eight comparable properties for the Board's consideration. The Board finds the best sales in this record to be the appellant's comparable sales #2 and #4, as well as the comparables submitted by the board of review. These comparables were relatively similar to the subject in size, age and features, ranging in size from 3,203 to 3,732 square feet of living area and in age from 3 to 11 years old. These properties sold from February 2010 to October 2011 for prices ranging from \$490,900 to \$680,000 or from \$135.32 to \$201.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$605,096 or \$164.56 per square foot of living area, including land, which is within the range established by the best comparables in the record and a reduction in the 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.