



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

APPELLANT: Deborah Eddy
DOCKET NO.: 11-00483.001-R-1
PARCEL NO.: 14-29-454-007

The parties of record before the Property Tax Appeal Board are Deborah Eddy, 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: \$6,030
IMPR.: \$28,470
TOTAL: \$34,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,059 square feet of living area. The dwelling was built in 1954 and features a full basement that is partially finished. Other features include central air conditioning, one fireplace and an attached 338 square foot one-car garage. The home is situated on approximately .16 of an acre of land area. The subject is located in City of Peoria Township, Peoria County, Illinois.

The appellant, Debora Eddy, appeared before the Property Tax Appeal Board claiming both land and improvement inequity and overvaluation as the bases of the appeal.

In support of these arguments, the appellant submitted a grid analysis of three comparable properties located within the same neighborhood code as the subject. The comparables have lots ranging in size from .16 to .18 of an acre of land area. The comparables were described as one-story dwellings of frame construction containing from 780 to 1,088 square feet of living area. The comparables were built in 1950 or 1952 and have full

or partial basements with finished area. Other features include central air conditioning and garages ranging in size from 240 to 320 square feet of building area. The comparables have land assessments ranging from \$5,950 to \$6,370 or from \$35,000 to \$37,875 per acre of land area. The comparables have improvement assessments ranging from \$20,550 to \$26,730 or from \$23.84 to \$28.08 per square foot of living area. The subject's land assessment is \$6,030 or \$37,688 per acre of land area and its improvement assessment is \$28,470 or \$26.88 per square foot of living area.

The appellant's comparables had sale dates occurring from December 2008 to August 2009 for prices ranging from \$90,000 to \$99,500 or from \$82.72 to \$117.95 per square foot of living area, including land.

The appellant's evidence included 12 listings from the subject's area, which have asking prices ranging from \$75,900 to \$107,500. The appellant also included information regarding the sale of the subject property in October 2001 for \$73,000.

The appellant argued that the listing for \$107,500, which is for a dwelling twice the size of the subject, is evidence that the subject is over-assessed.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$6,010 or \$37,563 per acre of land area and the subject's improvement assessment be reduced to \$22,880 or \$21.61 per square foot of living area. The appellant's total requested assessment of \$28,890 reflects an estimated market value of \$87,625 or \$82.74 per square foot of living area including land, using Peoria County's 2011 three-year average median level of assessments of 32.97%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$34,500 was disclosed. The subject's assessment reflects an estimated market value of \$104,641 or \$98.81 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 of three comparable properties located in different neighborhood codes than the subject. The comparables have lots ranging in size from .12 to .18 of an acre of land area. The comparables were described as one-story dwellings of frame or masonry construction containing from 1,024 to 1,072 square feet of living area. The comparables were built from 1930 to 1950 and have full or partial basements, one of which has finished area. Other features include central air conditioning and garages ranging in size from 240 to 560 square feet of building area. Two comparables have a fireplace. The comparables have land assessments ranging from \$5,800 to \$7,020 or from \$39,000 to \$48,333 per acre of land area. The comparables have improvement assessments ranging from \$23,060 to

\$30,520 or from \$22.52 to \$29.69 per square foot of living area. These comparables had sale dates occurring from June 2012 to March 2013 for prices ranging from \$91,000 to \$124,900 or from \$88.87 to \$116.51 per square foot of living area, including land.

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

After hearing the testimony and reviewing the record, 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 no reduction in the subject property's assessment is warranted.

The appellant argued in part 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 appellant has not met this burden of proof.

The Board gives no weight to the subject's October 2001 sale for \$73,000. The Board finds the subject's 2001 sale to be dated and lacks probative value of the subject's fair market value as of the subject's January 1, 2011 assessment date.

The Board gives no weight to the appellant's 12 listings from the subject's area, which have asking prices ranging from \$75,900 to \$107,500. Nine of these listings did not have features disclosed, which is necessary when comparing the properties to the subject. Of the remaining three listings, two are dissimilar one and one-half story dwellings and the third, having 768 square feet of living area, is considerably smaller in size when compared to the subject.

The Board finds the parties submitted six sales for the Board's consideration. The appellant supplied sales from December 2008 to August 2009 and the board of review supplied sales from June 2012 to March 2013. The Board finds none of the sales are particularly probative of the real estate market as of the assessment date of January 1, 2011. However, the Board finds the sales submitted were similar to the subject in size, age and some features. These sales occurred from December 2008 to March 2013 for prices ranging from \$90,000 to \$124,900 or from \$82.72 to \$117.95 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$104,641 or \$98.81 per square foot of living area, including land, which is within the range of the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is justified and no reduction based on overvaluation 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 evidence, the Board finds the appellant has not met this burden and no reduction in the subject's assessment on this basis is justified.

The Board finds both parties submitted a total of six comparables for the Board's consideration. The comparable lots ranged in size from .12 to .18 of an acre of land area and have land assessments ranging from \$5,800 to \$7,020 or from \$35,000 to \$48,333 per acre of land area. The subject's land assessment is \$6,030 or \$37,688 per acre of land area, which falls within the range established by the comparables in the record. Therefore, the Board finds no reduction based on land assessment inequity is warranted.

These same comparables have improvement assessments ranging from \$20,550 to \$30,520 or from \$22.52 to \$29.69 per square foot of living area. The subject's improvement assessment is \$28,470 or \$26.88 per square foot of living area, which falls within the range established by the comparables in the record. Therefore, the Board finds no reduction based on improvement assessment inequity 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

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.