



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

APPELLANT: Jerry & Cara Bainter  
DOCKET NO.: 11-00975.001-R-1  
PARCEL NO.: 13-15-477-005

The parties of record before the Property Tax Appeal Board are Jerry & Cara Bainter, 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:** \$15,750  
**IMPR.:** \$61,030  
**TOTAL:** \$76,780

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling containing 2,480 square feet of living area. The home was built in 1996. Features include a partially finished basement, central air conditioning, a fireplace and a 748 square foot attached garage. The home is situated on a .81 acre lot located in Peoria, City of Peoria Township, Peoria County, Illinois.

The appellant, Jerry Bainter, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted five suggested comparable sales located within two blocks of the subject and in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables consist of two-story frame, masonry or frame and masonry

dwellings that were built from 1990 to 1993. The dwellings contain from 2,209 to 2,834 square feet of living area. Features of the homes include basements, three of which are finished, central air conditioning, a fireplace and garages ranging in size from 266 to 759 square feet of building area. The comparables sold from May 2010 to December 2011 for prices ranging from \$166,000 to \$205,000 or from \$67.34 to \$90.19 per square of living area including land.

The appellant testified that he chose comparables using Multiple Listing Service (MLS) data and "trulia.com", an internet site.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$66,000 which would reflect a market value of approximately \$198,000 or \$79.84 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$76,780 was disclosed. The subject's assessment reflects an estimated market value of \$232,878 or \$93.90 per square foot of living area including land using Peoria County's 2011 three-year median level of assessments of 32.97%.

In support of the subject's assessment, the board of review submitted three suggested comparable sales located in the same assessment neighborhood code as the subject as defined by the local assessor. Based on the record and testimony, the comparables consist of two-story frame dwellings that were built from 1991 to 1996. They contain from 2,068 to 2,455 square feet of living area. The comparables feature basements, two of which have finished recreation area, central air conditioning, a fireplace and garages ranging in size from 460 to 873 square feet of building area. The comparables sold from May 2010 to June 2011 for prices ranging from \$215,000 to \$247,000 or from \$95.63 to \$103.97 per square of living area including land.

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

In rebuttal, the appellant argued that the board of review's comparable #1 had a pool and large garage added prior to its sale, making this comparable far superior to the subject.

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 Board

further finds no reduction in the subject's assessment is warranted.

The appellants 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); 86 Ill.Admin.Code §1910.63(e). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The record contains eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable #5 due to its considerably larger size when compared to the subject. The Board gave less weight to the board of review's comparable #1 due to the addition of a pool and large garage prior to its sale, making this comparable far superior to the subject. The Board also gave less weight to the board of review's comparable #2 due to its considerably smaller size when compared to the subject. The Board finds the remaining five sales submitted by the parties are most similar to the subject in location, design, size and features. These comparables sold from May 2010 to December 2011 for prices ranging from \$166,000 to \$219,000 or from \$67.34 to \$95.63 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$232,878 or \$93.90 per square foot of living area including land, which is within the range of the best comparables on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's superior lot size and newer age, the Board finds the subject's estimated market value as reflected by its assessment is justified 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.



Chairman



Member



Member



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: March 21, 2014



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.