



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

APPELLANT: James Sniff
DOCKET NO.: 11-01050.001-R-1
PARCEL NO.: 08-11-151-011

The parties of record before the Property Tax Appeal Board are James Sniff, the appellant, by attorney Clyde B. Hendricks in Peoria, 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: \$6,920
IMPR.: \$21,690
TOTAL: \$28,610**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,008 square feet of living area. The dwelling was constructed in 1930. Features of the home include a full basement, central air conditioning, an unfinished attic and a 576 square foot detached garage. The property has a 24,829 square foot site and is located in Dunlap, Radnor Township, Peoria County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three suggested comparable sales described as one-story¹ dwellings of frame or masonry construction that ranged in size from 840 to 1,216 square feet of living area. The dwellings were constructed from 1930 to 1971. Each comparable has the same neighborhood code as the subject property. Features of the comparables include an attached or detached garage. Comparable #3 has central air conditioning. Comparable #2 has a full basement. Comparables #1 and #3 do not have basements. The comparables have sites ranging in size from 7,405 to 10,454 square feet of land area. The comparables sold from June 2009 to July 2011 for prices ranging from \$54,000 to \$68,000 or from \$55.92 to \$71.43

¹ In the appellant's grid analysis, comparable #2 is listed as a one-story dwelling. The house style is listed as a cape cod and contains 347 square feet of living area on the second floor.

per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$28,610 was disclosed. The subject's assessment reflects a market value of \$86,776 or \$86.09 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Peoria County of 32.97% as determined by the Illinois Department of Revenue. The board of review submitted photographs and property record cards on five suggested comparable sales improved with one-story dwellings² of frame or masonry construction. The comparables range in size from 840 to 1,388 square feet of living area. The dwellings were constructed from 1900 to 1967. Each has the same neighborhood code as the subject property. Features of the comparables include an attached or detached garage. Comparable #4 has a full basement and a one-half finished attic with 396 square feet of living area. Comparables #1 and #2 have a partial basement. Comparables #1, #2 and #5 have central air conditioning. The comparables have sites ranging in size from 7,405 to 18,731 square feet of land area. The comparables sold from May 2009 to March 2012 for prices ranging from \$60,000 to \$132,985 or from \$71.43 to \$113.46 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter addressing the appeal and multiple listing sheets for the board of reviews comparables #1, #2 and #4.

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 a reduction in the subject's assessment is not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property 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); 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted eight suggested sale comparables for consideration. The Board gave less weight to comparable #1 submitted by the appellant and comparables #1, #3

² In the board of review's grid analysis, comparable #4 has a half finished attic.

and #5 submitted by the board of review. These sales occurred in May 2009, June 2009 and March 2012, which is less indicative of fair market value as of the subject's January 1, 2011 assessment date. The Board gave less weight to the appellant's comparable #3. This comparable is considerably newer than the subject property. The Board gave less weight to comparable #4 submitted by the board of review. This comparable is considerably older than the subject property but has been updated. The Board finds the appellant's comparable #2 and the board of reviews comparable #2 is most similar to the subject in location, size, style, exterior construction, features and age. These properties also sold most proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices of \$68,000 and \$118,000 or \$55.92 and \$113.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$86,776 or \$86.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's 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: December 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.