



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

APPELLANT: Harold Lightbody  
DOCKET NO.: 11-01058.001-R-1  
PARCEL NO.: 17-28-452-006

The parties of record before the Property Tax Appeal Board are Harold Lightbody, 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: \$20,250**  
**IMPR: \$87,750**  
**TOTAL: \$108,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story with a  $\frac{3}{4}$  finished attic single family dwelling. The dwelling is of frame construction containing 2,382 square feet of living area. The dwelling was constructed in 2006. Features of the home include a 2,772 square foot basement, central air conditioning, a fireplace and a 650 square foot attached garage. The property has a 1.51 acre site and is located in Bartonville, Limestone Township, Peoria County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales described as two, one-story<sup>1</sup> and one, two-story dwellings of frame construction that ranged in size from 2,013 to 2,414 square feet of living area. Their proximity to the subject property was not disclosed. The dwellings were constructed from 1996 to 2005. Features of the comparables include a full basement, central air conditioning and garages ranging in size from 576 to 793 square feet of building area. Two comparables have a fireplace. One comparable has a partially finished basement. The comparables have sites ranging in size from .25 to .92 acres of land area. The comparables sold from July 2009 to

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<sup>1</sup> Comparable #1 is listed as a one-story but has an additional 727 square feet on the 2<sup>nd</sup> floor as living area.

May 2011 for prices ranging from \$193,000 to \$237,000 or from \$95.28 to \$100.85 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$81,666.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$108,000 was disclosed. The subject's assessment reflects a market value of \$327,571 or \$137.52 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.

In support of the subjects assessment, the board of review presented information on five comparable sales improved with one-story dwellings of frame or masonry construction that range in size from 1,827 to 2,196 square feet of living area. The dwellings were constructed from 1999 to 2008. Their proximity to the subject property was not disclosed. Features of the comparables include a full basement, central air conditioning, one or two fireplaces and garages ranging in size from 528 to 860 square feet of building area. One comparable has a partially finished basement. The comparables have sites ranging in size from .51 to 2.14 acres of land area. The comparables sold from May 2009 to August 2012 for prices ranging from \$233,000 to \$400,000 or from \$127.53 to \$182.15 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 a multiple listing sheet for the board of reviews comparable #1.

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 (3<sup>rd</sup> 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 finds the comparables submitted by both parties have varying degrees of similarity when compared to the subject in location, size, style, exterior construction, features and age. These properties also sold on

dates that bracket the assessment date of January 1, 2011. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$193,000 to \$400,000 or from \$95.88 to \$182.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$327,571 or \$137.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables in size, design, age, land area and features the subjects estimated market value is supported. 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.