



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

APPELLANT: Steve Norman
DOCKET NO.: 11-01059.001-R-1
PARCEL NO.: 13-13-127-017

The parties of record before the Property Tax Appeal Board are Steve Norman, 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: \$3,980
IMPR.: \$25,670
TOTAL: \$29,650**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a bi-level dwelling of frame construction containing 1,453 square feet of living area. The dwelling was constructed in 1968. Features of the home include a 550 square foot finished lower level, central air conditioning and a one-car built-in garage. The property has a 7,200 square foot site and is located in Peoria, City of Peoria Township, Peoria County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on four comparable sales described as bi-level dwellings of frame construction that ranged in size from 1,429 to 1,650 square feet of living area. The dwellings were constructed in 1968 or 1969. Each comparable has the same neighborhood code as the subject property. Features of the comparables include central air conditioning and an attached or built-in one-car garage. Each comparable has a finished lower level that contains from 523 to 825 square feet of living area. The comparables have sites that contain 7,405 or 7,841 square feet of land area. The comparables sold from March 2010 to September 2011 for prices ranging from \$70,000 to \$86,000 or from \$45.45 to \$57.60 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$23,333.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$29,650 was disclosed. The subject's assessment reflects a market value of \$89,930 or \$61.89 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 presented information on three comparable sales improved with bi-level or tri-level dwellings of frame construction that range in size from 1,449 to 1,802 square feet of living area. The dwellings were constructed in 1968 or 1979. Features of the comparables include central air conditioning and a built-in or attached garage. Each comparable has a finished lower level that contains from 550 to 800 square feet of living area. Two comparables have a fireplace. The comparables are located from .01 to .29-miles from the subject property. The comparables have sites that contain 6,098 or 7,841 square feet of land area. The comparables sold from May 2010 to July 2012 for prices ranging from \$88,900 to \$127,900 or from \$61.35 to \$70.98 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 and #3. The appellant also submitted a report detailing all the sales in the subject's subdivision from January 1, 2009 through December 31, 2011.

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 seven suggested sale comparables for consideration. The Board gave less weight to comparable #3 submitted by the board of review. This comparable is a different style and location than the subject property. The Board finds the remaining comparables are 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 from \$70,000 to \$102,500 or from \$45.45 to \$66.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$89,930 or \$61.89 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.

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: 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.