



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

APPELLANT: Ruth Kulshback
DOCKET NO.: 11-01064.001-R-1
PARCEL NO.: 14-09-352-061

The parties of record before the Property Tax Appeal Board are Ruth Kulshback, 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: \$7,360
IMPR.: \$66,140
TOTAL: \$73,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 2,358 square feet of living area. The dwelling was constructed in 1985. Features of the home include a 528 square foot unfinished basement, central air conditioning, a fireplace and a 724 square foot attached garage. The property has a .22-acre 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 three comparable sales described as one-story dwellings of frame or masonry construction that ranged in size from 1,494 to 2,026 square feet of living area. The dwellings were constructed from 1959 to 1988. Each comparable has the same neighborhood code as the subject property. Features of the comparables include central air conditioning and attached garages ranging from 420 to 575 square feet of building area. Comparable #1 has a

partial basement, with finish¹ and one fireplace. The comparables have sites ranging in size from .17 to .19-acres of land area. The comparables sold from June 2009 to November 2011 for prices ranging from \$135,000 to \$190,000 or from \$90.36 to \$97.85 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$65,970.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$73,500 was disclosed. The subject's assessment reflects a market value of \$222,930 or \$94.54 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Peoria County 32.97% as determined by the Illinois Department of Revenue.

The board of review submitted a letter in reference to the evidence presented by the appellant and produced the same grid as the appellant. There were no corrections to the comparable sales grid analysis. Based on this evidence that the average per square foot sales price of the three comparables was \$94.00, the board of review requested confirmation of the subject's assessment.

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 three suggested sale comparables for consideration. The Board finds the comparables

¹ The grid analysis shows a 747 square foot basement with 800 square feet as finished recreation room. Property record cards were not submitted.

submitted have varying degrees of similarity when compared to the subject in size, exterior construction, features and/or age. These properties also sold on dates that bracket the assessment date of January 1, 2011. The comparables sold for prices ranging from \$135,000 to \$190,000 or from \$90.36 to \$97.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,930 or \$94.54 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 subject's 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.



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: January 24, 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.