



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

APPELLANT: Ronald & Diane Anschuetz
DOCKET NO.: 11-01080.001-R-1
PARCEL NO.: 13-12-451-021

The parties of record before the Property Tax Appeal Board are Ronald & Diane Anschuetz, the appellants, 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: \$13,930
IMPR.: \$79,120
TOTAL: \$93,050

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 2,060 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full basement, central air conditioning, a fireplace and a 1,551 square foot attached garage. The property has a 16,553 square foot site and is located in Peoria, City of Peoria Township, Peoria County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted information on three comparable sales described as two-story dwellings of frame or masonry construction that ranged in size from 2,268 to 2,352 square feet of living area. The dwellings were constructed in 1987 or 1989. Each comparable has the same neighborhood code as the subject property. Features of the comparables include basements that contain from 674 to 896 square feet, central air conditioning; one fireplace and attached garages that range from 506 to 633 square feet of building area. The comparables have sites ranging in size from 7,841 to 19,166 square feet of land area. The comparables sold from April 2009 to March 2010 for prices ranging from \$202,250 to \$217,000 or from \$85.99 to \$95.46 per square foot of living area, including land. Based on this

evidence, the appellants requested a reduction in the subject's total assessment to \$73,330.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$93,050 was disclosed. The subject's assessment reflects a market value of \$282,226 or \$137.00 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 one-story dwellings of frame construction that range in size from 1,548 to 1,946 square feet of living area. The comparables are located within one mile of the subject property. The dwellings were constructed from 1985 to 1999. Features of the comparables include basements that contain from 1,045 to 1,932 square feet, central air conditioning and attached garages that range from 400 to 638 square feet of building area. Two comparables have one fireplace. The comparables have sites ranging in size from 8,276 to 13,939 square feet of land area. The comparables sold from July 2010 to July 2011 for prices ranging from \$155,000 to \$263,000 or from \$100.13 to \$135.15 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be reduced to \$92,300.

In rebuttal, the appellants submitted a letter addressing the board of review's comparables. Also submitted were multiple listing sheets for comparables #1 and #3, along with photographs of comparable #3.

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 Board finds the parties submitted six suggested sale comparables for consideration. The Board gave less weight to the appellant's comparables. These comparables are all two-story design as compared to the subject's one-story design and they have significantly smaller basements and garages when compared to the subject. Also comparables #2 and #3 sales occurred in November 2009 and April 2009, 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 board of review's comparable #1. This comparable is considerably smaller than the subject property. The Board finds the board of review's comparables #2 and #3 are similar to the subject in size, style and features. These comparables are smaller than the subject property. 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 \$223,000 and \$263,000 or \$134.42 and \$135.15 per square foot of living area, including

land. The subject's assessment reflects a market value of \$282,226 or \$137.00 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record. The subject property is superior in land size, building size, basement area and a significantly larger garage area. Based on this record the Board finds the appellants 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.