



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

APPELLANT: Thomas Faley  
DOCKET NO.: 11-01101.001-R-1  
PARCEL NO.: 09-29-278-004

The parties of record before the Property Tax Appeal Board are Thomas Faley, 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: \$13,570  
IMPR.: \$68,180  
TOTAL: \$81,750**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half-story<sup>1</sup> dwelling of frame masonry construction containing 2,552 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full basement with 1,140 square feet of finished area, central air conditioning, a fireplace and a 672 square foot attached garage. The property has a .38-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<sup>2</sup> or one and one-half story dwellings of frame or brick and frame construction that ranged in size from 2,450 to 2,956 square feet of living area.

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<sup>1</sup> The appellant has the subject property listed as a one-story dwelling with 1,144 square feet of living area on the second floor.

<sup>2</sup> Despite the one-story design description, the appellant's comparable sales grid sheet depicts comparable #2 as having living area on the second floor.

The dwellings were constructed in 1976 or 1977. Each comparable has the same neighborhood code as the subject property. Features of the comparables include central air conditioning, two comparables have full partially finished basements, one or two fireplaces, one comparable has a two-car attached garage and two comparables have either a 624 or a 716 square foot attached garage. The comparables have sites ranging in size from .40 to .99-acre of land area. The comparables sold from October 2009 to March 2011 for prices ranging from \$210,000 to \$253,000 or from \$84.49 to \$85.71 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$72,333 which would reflect a market value of approximately \$216,999 or \$85.03 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$81,750 was disclosed. The subject's assessment reflects a market value of \$247,953 or \$97.16 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 six comparable sales improved with three, one and one-half story<sup>3</sup> and three, two-story dwellings of frame or brick construction that range in size from 2,138 to 2,857 square feet of living area. The dwellings were constructed from 1977 to 1987. Features of the comparables include a full or partial basement with four comparables having finished area, central air conditioning, one or two fireplaces and garages ranging from 466 to 784 square feet of building area. The comparables have sites ranging in size from .28 to .95-acre of land area. The comparables sold from September 2010 to September 2012 for prices ranging from \$190,500 to \$285,000 or from \$89.10 to \$121.11 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 and six multiple listing sheets of the board of review's comparables noting differences in location, date of sale and time on the market thus contending the comparables are dissimilar to the subject.

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<sup>3</sup> The board of review's comparable sales grid sheet depicts comparable #2 as a raised ranch with one and one-half story. The main living area and total living area are identical, which shows no living area on the second floor.

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 nine suggested sale comparables for consideration. The Board gave less weight to the appellant's comparable #2 as this comparable does not have a basement and the sale occurred in October 2009, which is less indicative of fair market value as of the subject's January 1, 2011 assessment date. The Board also gave less weight to the appellant's comparable #1 and to the board of review comparable #2 as these comparables are one-story design dwellings as compared to the subject's one and one-half story design. The Board finds the remaining six 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. These six comparables sold for prices ranging from \$190,500 to \$285,000 or from \$84.49 to \$105.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$247,953 or \$97.16 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 for differences from the subject 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.

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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.



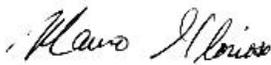
Chairman



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.