



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

APPELLANT: William Ludolph  
DOCKET NO.: 11-01132.001-R-1  
PARCEL NO.: 13-20-400-004

The parties of record before the Property Tax Appeal Board are William Ludolph, the appellant; 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:

<b>F/Land:</b>	\$3,798
<b>Homesite:</b>	\$7,450
<b>Residence:</b>	\$46,090
<b>Outbuildings:</b>	\$2,660
<b>TOTAL:</b>	\$59,998

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story frame dwelling containing 1,976 square feet of living area. The home was built in 1951. Features of the home include an unfinished basement, central air conditioning and a two-car garage. The home is situated on 39.72 acres of land located in Kickapoo Township, Peoria County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement

assessment as the basis of the appeal.<sup>1</sup> The appellant did not contest the subject's residential land, farmland or farm building assessments. In support of this argument, the appellant submitted a grid analysis of three suggested comparables located within 5 miles from the subject. The comparables were described as one-story or two-story frame or masonry dwellings that contain from 1,216 to 1,548 square feet of living area. The comparables were built from 1930 to 1996. The comparables feature unfinished basements and central air conditioning. One comparable has a fireplace and one comparable has a 1,200 square foot garage and a 1,232 square foot garage. The comparables have improvement assessments ranging from \$29,290 to \$71,040 or from \$23.31 to \$45.89 per square foot of living area.

The appellant testified that the subject improvement was moved to its current location and a great room was added at that time. The appellant further argued that the subject's assessment should not have "spiked" after an additional room was constructed.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$34,000 or \$17.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$59,998 was disclosed. The board of review presented a grid analysis and property record cards of three suggested comparable properties located in different neighborhood codes as the subject as assigned by the assessor. The comparables were described as one-story or two-story dwellings of frame construction that contain from 1,494 to 2,076 square feet of living area. The comparables were built from 1977 to 1995. Two comparables feature basements, one of which has recreation area, central air conditioning, a fireplace and attached garages ranging in size from 480 to 920 square feet of building area. The comparables have improvement assessments ranging from \$47,140 to \$66,120 or from \$24.58 to \$44.26 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> At hearing, the appellant requested the basis of his complaint be amended from comparable sales to assessment equity, to which the board of review had no objection.

Under rebuttal, the appellant argued that the board of review's comparables were not comparable to the subject as they are located in residential neighborhoods and have city utilities. The appellant further argued that his comparables are located on the same street as the subject and are rural residences without city utilities, like the subject.

After hearing the testimony 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 no reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the parties submitted six comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparables due to their enjoyment of city utilities, which the subject lacks. The Board finds the three comparables submitted by the appellant were somewhat similar to the subject in location, age, size, exterior construction and features. These comparables have improvement assessment ranging from \$29,290 to \$71,040 or from \$23.31 to \$45.89 per square foot of building area. The subject has an improvement assessment of \$46,090 or \$23.32 per square foot of building area, which is within the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction in the subject's assessment is warranted.



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

*Tracy 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: January 24, 2014

*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.