



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

APPELLANT: Doonavan & Lanvonne Gehrls
DOCKET NO.: 11-01218.001-R-1
PARCEL NO.: 17-28-401-004

The parties of record before the Property Tax Appeal Board are Doonavan & Lanvonne Gehrls, 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: \$16,280
IMPR: \$105,470
TOTAL: \$121,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 2,602 square feet of living area that was built in 2007. The dwelling features a full unfinished basement, central air conditioning, a fireplace and a 797 square foot attached garage. The home is situated on a 1 acre lot located in Limestone Township, Peoria County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted three suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables consist of one-story or two-story frame dwellings that contain from 2,350 to 2,474 square feet of living area. The homes were built from 1995 to 2005. The comparables feature full or partial unfinished basements, central air conditioning, a fireplace and attached garages ranging in size from 660 to 910 square feet of building area. The comparables sold from July 2009 to June 2011 for prices

ranging from \$221,500 to \$237,000 or from \$89.53 to \$100.85 per square of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$121,750 was disclosed. The subject's assessment reflects an estimated market value of \$369,275 or \$141.92 per square foot of living area including land using Peoria County's 2011 three-year median level of assessments of 32.97%.

In support of the subject's assessment, the board of review submitted four suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables consist of one-story frame or masonry dwellings that were built from 1996 to 2004. The comparables range in size from 1,778 to 2,196 square feet of living area. The comparables feature full or partial basements, two of which have finished area, central air conditioning, one or two fireplaces and attached garages ranging in size from 528 to 860 square feet of building area. The comparables sold from July 2011 to November 2012 for prices ranging from \$279,900 to \$400,000 or from \$141.15 to \$182.15 per square of living area including land.

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

In rebuttal, the appellants submitted a one-page brief arguing that three of the board of review's comparables were 2012 sales, which are not acceptable when establishing a fair market value as of January 1, 2011. The appellants also argued that the remaining comparable was considerably smaller when compared to the subject and that their comparables, which support their value, were chosen from the Peoria County GIS system.

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 no reduction in the subject's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value 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). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

As an initial matter, the Board finds the appellants submitted two dissimilar two-story dwellings and an old sale from 2009. The Board gives these sales little weight due primarily to

differences in style. The record contains five suggested comparable sales that were similar to the subject in style for the Board's consideration. The Board finds these sales were also similar to the subject in location, size and some features. The comparables sold from July 2009 to November 2012 for prices ranging from \$237,000 to \$400,000 or from \$100.85 to \$182.15 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$369,275 or \$141.92 per square foot of living area including land, which falls within the range established by the best comparables. After adjusting the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction 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.

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.