



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

APPELLANT: Eric Hanlet  
DOCKET NO.: 11-01224.001-R-1  
PARCEL NO.: 14-22-358-002

The parties of record before the Property Tax Appeal Board are Eric Hanlet, 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:** \$3,180  
**IMPR.:** \$12,570  
**TOTAL:** \$15,750

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 576 square feet of living area that was built in 1922. The dwelling features a full, partially finished basement and central air conditioning.<sup>1</sup> The home is situated on a .09 acre lot located in Richwoods Township, Peoria County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three suggested comparable sales. The comparables are located in different assessment neighborhood codes than the subject as defined by the local assessor. The comparables consist of one-story frame dwellings that were built from 1925 to 1949. The dwellings contain from 640 to 680 square feet of living area. Two comparables have full unfinished basements. The comparables have garages ranging in size from 208 to 528 square feet of building

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<sup>1</sup> The appellant reports the subject has an unfinished basement, but provided no evidence to support this contention. The board of review reports the subject has 288 square feet of recreation area in the basement and provided the subject's property record card as support.

area. The comparables sold in April or June 2011 for prices ranging from \$15,500 to \$21,500 or from \$22.79 to \$33.59 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 \$15,750 was disclosed. The subject's assessment reflects an estimated market value of \$47,771 or \$82.94 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 nine suggested comparable sales. The comparables are located in different assessment neighborhood codes than the subject as defined by the local assessor. The comparables consist of one-story frame dwellings that were built from 1914 to 1940. They contain from 519 to 864 square feet of living area. The comparables feature full basements, two of which are partially finished. Eight comparables have central air conditioning and six comparables have garages ranging in size from 240 to 440 square feet of building area. The comparables sold from September 2009 to December 2012 for prices ranging from \$41,000 to \$80,000 or from \$75.28 to \$98.96 per square of living area including land.

Based on this evidence, 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 no reduction in the subject's assessment is warranted.

The appellant 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 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains twelve suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its lack of a basement which the subject enjoys. The Board gave less weight to the board of review's comparable #1 due to its considerably larger size when compared to the subject. The Board gave less weight to the board of review's comparable #5 due to its 2009 sale date. The Board also gave less weight to the board of review's comparables #2 and #6 due to their 2012 sale dates. These sales would not have probative value as to the subject's January 1, 2011 assessment

date. The Board finds the remaining seven sales submitted by the parties were most similar to the subject in location, style, size and features. The comparables sold from March 2010 to November 2011 for prices ranging from \$18,200 to \$57,500 or from \$26.92 to \$89.01 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$47,771 or \$82.94 per square foot of living area including land, which falls within the range established by the best comparables in this record. 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.



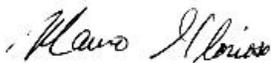
Chairman



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: December 20, 2013



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.