



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

APPELLANT: Shawn Smith
DOCKET NO.: 11-01231.001-R-1
PARCEL NO.: 14-30-451-016

The parties of record before the Property Tax Appeal Board are Shawn Smith, 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: \$3,100
IMPR.: \$10,710
TOTAL: \$13,810

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 672 square feet of living area that was built in 1950. The dwelling features a slab foundation and a masonry fireplace. The home is situated on a .15 acre lot located in the City of Peoria 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, two of which are located in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables consist of one-story frame dwellings that were built from 1940 to 1952. The dwellings contain from 554 to 680 square feet of living area. One comparable has an unfinished basement, two comparables have central air conditioning and two comparables have garages of 264 or 440 square feet of building area. The sales occurred from March to August of 2011 for prices ranging from \$16,000 to \$27,900 or from \$23.53 to \$50.36 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 \$13,810 was disclosed. The subject's assessment reflects an estimated market value of \$41,887 or \$62.33 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 property record cards and a grid analysis of six suggested comparable sales. Five of 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 dwellings that were built from 1939 to 1956. They contain from 572 to 912 square feet of living area. Two comparables feature full unfinished basements and five comparables have central air conditioning. The comparables have garages ranging in size from 280 to 624 square feet of building area. The sales occurred from January 2010 to August 2011 for prices ranging from \$39,500 to \$69,425 or from \$60.00 to \$78.54 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 (3rd 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 nine suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its dissimilar basement foundation which the subject lacks. Likewise, the Board gave less weight to the board of review's comparables #2 and #5 due to their dissimilar basement foundation which the subject lacks. The Board finds the remaining six sales submitted by the parties were most similar to the subject in location, style, size and features. The sales occurred from August 2010 to August 2011 for prices ranging from \$16,000 to \$69,425 or from \$23.53 to \$78.54 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$41,887 or \$62.33 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.

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.