



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

APPELLANT: Darren Weeks Sr.
DOCKET NO.: 11-01232.001-R-1
PARCEL NO.: 18-04-208-007

The parties of record before the Property Tax Appeal Board are Darren Weeks Sr., 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: \$2,930
IMPR.: \$19,220
TOTAL: \$22,150

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story masonry dwelling containing 1,666 square feet of living area that was built in 1946. The dwelling features a full basement with 562 square feet of recreation area, central air conditioning, two fireplaces and an 840 square foot attached garage. The home is situated on a .33 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 1920 to 1930. The dwellings contain from 1,092 to 1,186 square feet of living area. The comparables have full or partial basements, two of which have recreation area. Two comparables have central air conditioning and a fireplace. The comparables have detached garages ranging in size from 228 to 576 square feet of building area. The sales occurred from

February 2008 to March 2011 for prices ranging from \$17,500 to \$25,000 or from \$14.88 to \$21.11 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 \$22,150 was disclosed. The subject's assessment reflects an estimated market value of \$67,182 or \$40.33 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 five suggested comparable sales. The comparables are located in different assessment neighborhood codes as the subject as defined by the local assessor. The comparables consist of one-story or two-story frame or masonry dwellings that were built from 1915 to 1926. They contain from 1,215 to 2,090 square feet of living area. The comparables feature full or partial basements, two of which have recreation area. Other features include central air conditioning and detached garages ranging in size from 240 to 780 square feet of building area. Four comparables have a fireplace. The sales occurred from March 2010 to March 2011 for prices ranging from \$56,000 to \$94,245 or from \$41.13 to \$55.32 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 appellant argued that the board of review's comparables are not located in the subject's neighborhood, which was described as "the hood".

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 eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their sales occurring greater than 32 months prior to the subject's January 1, 2011 assessment date. The Board finds the remaining six sales

submitted by the parties were most similar to the subject in size and features. These sales also sold most proximate to the subject's January 1, 2011 assessment date. The sales occurred from March 2010 to March 2011 for prices ranging from \$25,000 to \$94,245 or from \$21.08 to \$55.32 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$67,182 or \$40.33 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.



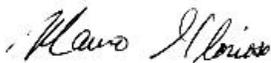
Chairman



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.