



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

APPELLANT: Thomas Harrison
DOCKET NO.: 11-01252.001-R-1
PARCEL NO.: 14-33-330-035

The parties of record before the Property Tax Appeal Board are Thomas Harrison, 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: \$3,080
IMPR.: \$16,320
TOTAL: \$19,400

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 1,352 square feet of living area that was built in 1914. The dwelling features a full unfinished basement. The home is situated on a .09 acre lot located in Peoria, 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, one of which is 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 in 1919 or 1920. The dwellings contain from 856 to 1,512 square feet of living area. Two comparables have

central air conditioning and two comparables have detached garages of 240 or 400 square feet of building area. One comparable has a fireplace. The comparables sold from July 2010 to July 2011 for prices ranging from \$22,500 to \$38,000 or from \$17.12 to \$34.75 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 \$19,400 was disclosed. The subject's assessment reflects an estimated market value of \$58,841 or \$43.52 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 three suggested comparable sales 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 1923 to 1934. They contain from 1,215 to 1,506 square feet of living area. The comparables feature full or partial basements, one of which is partially finished. Other features include central air conditioning and detached garages ranging in size from 240 to 576 square feet of building area. Two comparables have a fireplace. The comparables sold from November 2009 to December 2010 for prices ranging from \$56,000 to \$87,000 or from \$43.82 to \$62.23 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 dissimilar one-story homes when compared to the subject's two-story design. In addition, the subject is a rental and the board of review's comparables are superior.

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.

As an initial matter, the Board gave less weight to the appellant's argument that the board of review submitted dissimilar one-story homes, when the appellant also submitted dissimilar one-story homes.

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparable #3 due to its sale date occurring greater than 13 months prior to the subject's January 1, 2011 assessment date. The Board finds the remaining five sales submitted by the parties were dissimilar one-story dwellings when compared to the subject's two-story design. The Board finds the parties' comparables are somewhat similar to the subject in location, size and some features. The comparables sold from May 2010 to July 2011 for prices ranging from \$22,500 to \$66,000 or from \$17.12 to \$46.09 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$58,841 or \$43.52 per square foot of living area including land, which falls within the range established by the 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: February 21, 2014



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.