



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

APPELLANT: Nicole Lackner  
DOCKET NO.: 11-01292.001-R-1  
PARCEL NO.: 13-10-306-015`

The parties of record before the Property Tax Appeal Board are Nicole Lackner, the appellant; 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:** \$17,290  
**IMPR.:** \$75,760  
**TOTAL:** \$93,050

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame and masonry dwelling containing 2,196 square feet of living area.<sup>1</sup> The home was built in 2005. Features include a full unfinished basement, central air conditioning, a fireplace and a 1,008 square foot attached garage. The home is situated on a .2 acre lot located in Edwards, Kickapoo Township, Peoria County, Illinois.

The appellant, Nicole Lackner, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.

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<sup>1</sup> The appellant reports the subject dwelling contains 2,216 square feet of living area referenced from a Multiple Listing Service, henceforth (MLS) sheet. The board of review reports the subject dwelling contains 2,196 square feet of living area supported by a sketch from the subject's property record card.

In support of this claim, the appellant submitted four suggested comparable sales located in the Sommer Place neighborhood from "a few houses down", the "same subdivision" or the "next block over." The comparables consist of two-story frame and masonry dwellings that were built from 2005 to 2012. The dwellings contain from 2,007 to 2,271 square feet of living area. Features of the homes include basements, two of which have finished area, central air conditioning, one or two fireplaces and garages ranging in size from 782 to 1,008 square feet of building area. The comparables sold from April 2011 to March 2012 for prices ranging from \$250,000 to \$268,500 or from \$114.49 to \$124.56 per square of living area including land.

The appellant testified that new homes in her neighborhood have sold for less than she paid for the subject in 2006. The appellant further testified that her home with an unfinished basement is assessed higher than those homes in her neighborhood that have finished basements.

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 \$93,050 was disclosed. The subject's assessment reflects an estimated market value of \$282,226 or \$128.52 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 eight suggested comparable sales located in the same assessment neighborhood code as the subject as defined by the local assessor. The board of review's comparable #2 is the same property as the appellant's comparable #1 and the board of review's comparable #5 is the same property as the appellant's comparable #4. The comparables consist of two-story frame or masonry dwellings that were built from 2005 to 2011. They contain from 1,978 to 2,355 square feet of living area. The comparables feature basements, five of which have finished recreation area, central air conditioning and attached garages ranging in size from 480 to 1,008 square feet of building area. Seven comparables have a fireplace. The comparables sold from October 2010 to July 2012 for prices ranging from \$250,000 to \$363,000 or from \$122.30 to \$154.14 per square of living area including land.

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

Under cross-examination, the appellant argued that the board of review's comparables #6, #7 and #8 were newer homes and are not comparable to the subject in age. To which, the board of review's representative responded that the market does not distinguish between 5 years difference in age.

After hearing the testimony and reviewing the record, 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.

As an initial matter, the Board finds the subject improvement contains 2,196 square feet of living area, which was depicted on the sketch supplied by the board of review.

The record contains ten suggested comparable sales for the Board's consideration. The parties submitted two common comparables. One of these comparables, 6711 N. Buckeye, had differing sale dates submitted by the parties. The appellant supplied an MLS sheet, which discloses a sale date of February 3, 2012. The board of review supplied the property record card, which discloses a sale date of September 27, 2011. The Board finds the sale date of September 27, 2011 will be used for this appeal, due to the lack of support as to how the MLS obtained its sale date. The Board gave less weight to the appellant's comparables #2 and #4 due to their sale dates occurring greater than 12 months after the subject's January 1, 2011 assessment date. These sales would lack probative value as to the subject's fair cash value as of the subject's January 1, 2011 assessment date. In addition, these comparables are considerably newer when compared to the subject. Likewise, the Board gave less weight to the board of review's comparables #1, #3 and #5 due to their sale dates occurring greater than 12 months after the subject's January 1, 2011 assessment date. These sales would lack probative value as to the subject's fair

cash value as of the subject's January 1, 2011 assessment date. In addition, comparables #3 and #5 are considerably newer when compared to the subject. The Board also gave less weight to the board of review's comparables #6, #7 and #8 due to their newer ages when compared to the subject. The Board finds the remaining three sales submitted by the parties are most similar to the subject in location, age, design, size and features. These sales also sold most proximate to the subject's January 1, 2011 assessment date. The comparables sold from April to October of 2011 for prices ranging from \$250,000 to \$285,000 or from \$114.49 to \$127.80 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$282,226 or \$128.52 per square foot of living area including land, which is supported by the total market values of the best comparables in this record. After considering adjustments to 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: March 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.