



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

APPELLANT: Gary & Carrie Tilly
DOCKET NO.: 12-00285.001-R-1
PARCEL NO.: 09-30-301-001

The parties of record before the Property Tax Appeal Board are Gary and Carrie Tilly, the appellants, 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: \$24,960
IMPR: \$108,660
TOTAL: \$133,620

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of frame and brick construction containing 2,828 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 759 square feet of building area. The property has a .65 acre site and is located in Peoria, Medina Township, Peoria County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the

appellants submitted information on nine comparables purported to be within a 5 minute drive from the subject property. The comparables were improved with 1.5-story and 2-story dwellings that ranged in size from 2,778 to 3,968 square feet of living area and were constructed from 1997 to 2008. These properties had sites ranging in size from .27 to .46 acres. These properties sold from May 2009 to March 2011 for prices ranging from \$292,900 to \$457,000. These properties had land assessments ranging from \$13,460 to \$20,660 and improvement assessments ranging from \$80,830 to \$114,980.

The appellants also provided submitted a comparable located in the subject's subdivision currently listed for sale for a price of \$375,000. The property was improved with a 1.5-story dwelling built in 2000 with 3,068 square feet of living area.

The appellants requested the subject's assessment be reduced to \$108,333.

The board of review submitted its "Broad of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,620. The subject's assessment reflects a market value of \$400,900 or \$141.76 per square foot of living area, land included, when using the statutory level of assessments. The subject has a land assessment of \$24,960 and an improvement assessment of \$108,660 or \$38.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with a 1-story, a 2-story and two, 1.5-story dwellings that ranged in size from 2,850 to 3,473 square feet of living area and were built from 1999 to 2003. These properties had sites ranging in size from .50 to .55 acres. These properties sold from June 2011 to November 2012 for prices ranging from \$400,000 to \$540,000. These same comparables had land assessments ranging from \$23,160 to \$25,020 and improvement assessments ranging from \$104,520 to \$150,270. The board of review asserted its comparables were in the same subdivision as the subject while only one of the appellants' comparables was in the subdivision.

The appellants submitted rebuttal evidence commenting on the one-story comparable used by the board of review and asserting the board of review evidence contains an inaccurate building assessment for comparable #1.

Conclusion of Law

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #4. These sales were most similar to the subject in location, style, features and age. They also sold most proximate in time to the assessment date at issue for prices ranging from \$400,000 to \$450,000 or from \$129.57 to \$152.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$400,900 or \$141.76 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellants also contend unequal treatment in the subject's assessment as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellants have not met this burden.

With respect to the land assessment the Board finds the board of review comparables are the most similar to the subject in location and had land assessments ranging from \$23,160 to \$25,020 or from \$42,109 to \$49,400 per acre. The subject's land assessment of \$24,960 or \$38,400 per acre is within the overall range of the comparables but below the range on a per acre basis. The Board finds the subject's land is being equitably assessed.

With respect to the improvement assessment the Board finds board of review comparables #1, #2 and #4 are most similar to the subject in location, size, style, features and age. These comparables had improvement assessments that ranged from \$34.86

to \$41.01 per square foot of living area. The subject's improvement assessment of \$38.42 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: January 24, 2014

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.