



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

APPELLANT: Kathleen & Paul McGinn
DOCKET NO.: 12-01095.001-R-1
PARCEL NO.: 06-01-300-007

The parties of record before the Property Tax Appeal Board are Kathleen & Paul McGinn, the appellants; and the Peoria County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$9,990
IMPR.: \$72,383
TOTAL: \$82,373

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 consists of a one-story dwelling of vinyl exterior construction with 2,262 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full unfinished basement, central air conditioning and a 1,012 square foot attached garage. The property has a 217,800

square foot site and is located in Brimfield, Brimfield Township, Peoria County.

Kathleen McGinn appeared before the Property Tax Appeal Board contending assessment equity on the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three comparable properties. The comparables are located 3 miles or 3.5 miles from the subject and two comparables are located in the same neighborhood code as assigned by the township assessor. The comparables are improved with one-story or one-story with finished attic dwellings of vinyl or brick and vinyl exterior construction. Features include a full unfinished basement, central air conditioning and attached garages ranging from 684 to 1,144 square feet of building area. Two comparables have a fireplace. The dwellings range from 1,987 to 2,951 square feet of living area and are assessed from \$65,740 to \$90,060 or from \$30.52 to \$33.09 per square foot of living area. The appellants' requested their improvement assessment be reduced to \$72,383 or \$32.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,320. The subject property has an improvement assessment of \$82,330 or \$36.40 per square foot of living area.

Appearing for the board of review was Rick Salisbury, member of the board of review. Salisbury testified that the board of review has submitted three equity comparables and they are located within a five mile radius of the subject property.¹ The comparables are improved with one-story single family dwellings that were of frame or brick exterior construction and were built from 1983 to 2006. Features include full basements with two having a partial finish, central air conditioning and attached garages ranging from 668 to 840 square feet of building area. One comparable has a fireplace. Two comparables have a superior quality of construction and one comparable has an inferior quality of construction. The dwellings range in size from 1,988 to 2,245 square feet of living area and have improvement assessments that range from \$77,830 to \$97,590 or from \$37.10 to \$43.47 per square foot of living area. The board of review requested the assessment be confirmed.

¹ The comparables submitted do not have the same neighborhood code as assigned by the township assessor as the subject property. The locational map submitted does not have the distance listed between the board of review comparables and the subject property.

In rebuttal, the appellants' submitted a letter addressing the board of review's comparables noting that two of the comparables submitted are in a different township than the subject property.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #2. These comparables are most similar when compared to the subject in location, age, foundation and features. These comparables had improvement assessments of \$75,570 or \$90,060 or \$32.12 or \$30.52 per square foot of living area, respectively. The subject's improvement assessment of \$82,330 or \$36.40 per square foot of living area falls above the best comparables in this record with the greatest weight being placed on the appellants' comparable #1. The Board gave little weight to the appellant's comparable #3 based on this comparable being a modular design and not in the subject's neighborhood as defined by the township assessor. The Board gave little weight to the board of review comparables based on their dissimilar location, quality of construction, and/or age, and/or finished basement unlike the subject's full unfinished basement. Based on this record the Board finds the appellants' did demonstrate that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified commensurate with the appellants' request.

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. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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 23, 2015

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.