



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

APPELLANT: David Schwab
DOCKET NO.: 07-00143.001-R-1
PARCEL NO.: 14-33-303-008

The parties of record before the Property Tax Appeal Board are David Schwab, 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: \$2,650
IMPR.: \$10,310
TOTAL: \$12,960

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 890 square feet of living area. The dwelling was built in 1925. Features include a basement, central air conditioning and a one-car garage.

The appellant indicated on the appeal form that overvaluation based on comparable sales was the basis of appeal. However, the grid sheet provided by the appellant does not indicate sales prices for the comparables. Instead, the appellant filled in the assessment information in the grid. The Board will analyze the appeal as if the appellant based the appeal on assessment equity.

In support of a contention of inequity in the assessment process, the appellant submitted assessment information on three comparable properties. The appellant's comparables consist of one-story, one and one-half story and two-story frame dwellings. They are located near the subject. They were built in 1930. They contain 1,117 to 1,935 square feet of living area. All have basements, two have central air conditioning, and two have garages. The comparables have improvement assessments ranging from \$9.56 to \$11.51 per square foot of living area. The

subject's improvement assessment is \$11.58¹ per square foot of living area. 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 was disclosed. In its cover letter the board of review argued that the grid sheet provided by the appellant does not provide clear and convincing evidence the subject is over assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

The appellant presented evidence concerning unequal treatment in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellant offered three assessment comparables. Comparables #1 and #3 have living areas much larger than the subject and are given little weight in the Board's analysis. The remaining comparable is generally similar to the subject and has an assessment of \$11.51 per square foot of living area. The subject has a similar improvement assessment of \$11.58 per square foot of living area. A single comparable is not sufficient to prove an assessment is inequitable, but in this instance the comparable actually tends to support the equity of the subject's assessment. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

¹ The subject's improvement assessment of \$10,310 divided by the living area of 890 square feet yields \$11.58 per square foot.

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

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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 21, 2011

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.