



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

APPELLANT: Thomas & Jennifer Hamm  
DOCKET NO.: 14-02417.001-R-1  
PARCEL NO.: 07-33-300-038

The parties of record before the Property Tax Appeal Board are Thomas & Jennifer Hamm, the appellants; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$6,575  
**IMPR.:** \$185,910  
**TOTAL:** \$192,485

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 2014 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 brick and frame construction with 4,839 square feet of living area. The dwelling was constructed in 2012. Features of the home include a partial basement, central air conditioning, two fireplaces and a 1,245 square foot garage. The property has a 5 acre site<sup>1</sup> and is located in Peoria, City of Peoria Township, Peoria County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales and one listing. Three of the comparables sold from August 2011 to August 2014 for prices ranging from \$460,000 to \$465,000 or from \$103.07 to \$148.61 per square foot of living area, including land.

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<sup>1</sup> The board of review submitted two grid sheets. One of the grid sheets depicts a parcel size of 14 acres while the other grid sheet depicts approximately 5 acres. The appellants also reported a parcel size of 5 acres. The Board finds the subject has approximately a 5 acre parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,485. The subject's assessment reflects a market value of \$578,380 or \$119.52 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Peoria County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on a total of seven comparable sales.<sup>2</sup> The comparable sold from December 2012 to July 2015 for prices ranging from \$350,000 to \$803,165 or from \$128.21 to \$172.51 per square foot of living area, including land.

### **Conclusion of Law**

The appellants contend 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.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sales #2 - #5. The Board gave less weight to the remaining comparables based on their date of sale being remote to the assessment date in question, their dissimilar design, parcel size, and/or dissimilar improvement size when compared to the subject. The most similar comparables sold for prices ranging from \$115.54 to \$147.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$119.52 per square foot of living area, including land, 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.

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<sup>2</sup> The board of review submitted three grid analyses which contain duplicate data regarding certain sales.

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



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: September 23, 2016



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.