



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

APPELLANT: William German
DOCKET NO.: 15-00726.001-R-1
PARCEL NO.: 03-18-376-019

The parties of record before the Property Tax Appeal Board are William German, the appellant; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$6,756
IMPR.: \$104,660
TOTAL: \$111,416

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 2015 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 one-story single family dwelling of brick exterior construction with 2,996 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 772 square feet of building area. The property has a .33 acre or 14,275 square foot site and is located in Princeville, Akron Township, Peoria County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on two equity comparables improved with one-story duplexes of brick exterior construction with 3,035 and 2,370 square feet of living area, respectively. The duplexes were constructed in 1992 and 1993. The properties are located along the same street and within one block of the subject property. Each comparable has a basement, central air conditioning, and attached garages with 956 and 1,276 square feet of building area, respectively. In his written submission the appellant asserts each duplex has a finished

basement. Comparable #1 is located on a parcel described as having .39 acres or 16,908 square feet of land area. Comparable #2 has two parcels with a combined area of .48 acres or 20,909 square feet of land area. The comparables have improvement assessments of \$90,570 and \$85,220 or \$29.84 and \$35.96 per square foot of living area, respectively. The comparables have land assessments of \$7,940 and \$8,400 or approximately \$.47 and \$.40 per square foot of land area, respectively. Based on this evidence the appellant requested the subject's land assessment be reduced to \$7,940 and the improvement assessment be reduced to \$90,570 for a total revised assessment of \$98,510.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$113,700. The subject property has an improvement assessment of \$104,660 or \$34.93 per square foot of living area. The property has a land assessment of \$9,040 or approximately \$.63 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with a 1.5-story dwelling and two, 2-story dwellings with aluminum and vinyl exteriors that range in size from 2,865 to 2,980 square feet of living area. The dwellings were constructed from 1998 to 2002. Each comparable has a basement with a recreation room, central air conditioning, one fireplace and an attached garage ranging in size from 693 to 826 square feet of building area. The comparables are located from 6.53 to 6.68 miles from the subject property and have sites ranging in size from .244 to .369 of an acre. The comparables have improvement assessments ranging from \$92,210 to \$112,280 or from \$32.18 to \$37.68 per square foot of living area. Each comparable has a land assessment of \$19,720.

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 and it is recommended that not less than three comparables be submitted. The documentations must show the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The evidence in the record supports a reduction to the subject's land assessment but no reduction to the improvement assessment is justified.

The record contains five comparables submitted by the parties to support their respective positions. The Board gives little weight to the comparables submitted by the board of review as each comparable differed from the subject property in style and the comparables were not located near the subject property. The comparables provided by the appellant were located along the same street and within one block of the subject property. However, each comparable was improved with a one-story duplex while the subject property is improved with a one-story single family dwelling. While the appellant's comparables are more similar in style, each is improved with a duplex, which detracts from the weight that can be given each comparable. Nevertheless, the appellant's comparables have improvement assessments of \$29.84 and \$35.96 per square foot of living area, respectively. The subject's improvement assessment of \$34.93 per square foot of living area is between the square foot assessments of the appellant's two comparables, which demonstrates on this limited record that the subject dwelling is not being inequitably assessed.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

With respect to the land assessment the appellant's comparables have land assessments of \$.47 and \$.40 per square foot of land area. The subject's land assessment of \$.63 per square foot of land area falls above that established by the comparables. Based on this record the Board finds a reduction in the subject's land assessment is appropriate.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: January 16, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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