



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

APPELLANT: Norman & Diane Nelson
DOCKET NO.: 15-00991.001-R-1
PARCEL NO.: 09-16-377-004

The parties of record before the Property Tax Appeal Board are Norman and Diane Nelson, the appellants, by attorney Robert W. McQuellon III, in Peoria; 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: \$37,880
IMPR.: \$112,120
TOTAL: \$150,000

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 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 is improved with a raised ranch style single family dwelling of brick exterior construction with 3,341 square feet of above grade living area. The dwelling was constructed in 1993. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 770 square feet of building area. The property has a 2.2-acre site and is located in Dunlap, Medina Township, Peoria County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with two, 1.5-story dwellings and two, 2-story dwellings that range in size from 3,499 to 3,718 square feet of living area. The dwellings were constructed from 1991 to 1994. Each comparable has a basement with three having finished area, central air conditioning and an attached garage ranging in size from 736 and 948 square feet of building area. Three comparables have one or two fireplaces. The

sales occurred from July 2013 to May 2015 for prices ranging from \$395,000 to \$512,000 or from \$112.89 to \$138.26 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$150,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,000. The subject's assessment reflects a market value of \$496,091 or \$148.48 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Peoria County of 33.26% as determined by the Illinois Department of Revenue. The board of review submitted no evidence to support the subject's assessment or to refute the appellant's argument and by letter dated June 29, 2017, was found to be in default.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be comparable sales submitted by the appellants. These comparables sold for prices ranging from \$395,000 to \$512,000 or from \$112.89 to \$138.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$496,091 or \$148.48 per square foot of living area, including land, which is above the range established by the comparable sales in this record on a square foot basis. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the information submitted by the appellants and finds that it supports a reduction in the assessed valuation of the subject property.

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: September 22, 2017



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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