



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

APPELLANT: Gary Tilly
DOCKET NO.: 15-01395.001-R-1
PARCEL NO.: 09-30-301-001

The parties of record before the Property Tax Appeal Board are Gary Tilly, 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: \$ 25,390
IMPR.: \$ 96,940
TOTAL: \$122,330

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 consists of a two-story dwelling of vinyl and brick exterior construction that has 2,828 square feet of living area. The dwelling was built in 2002. Features include an unfinished basement, central air conditioning, a fireplace and a 759 square foot attached garage. The subject property has a .65-acre site. The subject property is located in Medina Township, Peoria County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted eight assessment comparables located from 40 to 200 yards from the subject property. The comparables are comprised of one and one-half story or two-story dwellings of brick or brick and vinyl exterior construction that are 13 to 18 years old. Features include full finished basements, central air conditioning, one fireplace and garages that range in size from 704 to 1,120 square feet of building area. The dwellings range in size from 2,790 to 3,722 square feet of living area and are situated on sites that contain from .49 to 1.18 acres of

land area. The comparables have improvement assessments ranging from \$93,530 to \$140,290 or from \$28.63 to \$37.69 per square foot of living area. Land assessments ranged from \$23,030 to \$29,940. 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" disclosing the subject's final assessment of \$135,930. The subject property has an improvement assessment of \$110,540 or \$39.09 per square foot of living area. The subject has a land assessment of \$25,390.

In support of the subject's assessment, the board of review submitted three assessment comparables located within same "neighborhood number" as the subject, but their proximate location in relation to the subject was not disclosed. One comparable was also used by the appellant. The comparables consist of one and one-half story or two-story dwellings of unknown exterior construction that were built in 1997 or 2009. Two comparables have partial finished basements and one comparable has an unfinished basement. Other features include central air conditioning, one fireplace and garages that range in size from 280 to 820 square feet of building area. The dwellings range in size from 2,318 to 3,174 square feet of living area and are situated on sites that contain from .32 to .83 of an acre of land area. The comparables have improvement assessments ranging from \$81,700 to \$111,990 or from \$35.24 to \$39.99 per square foot of living area. Land assessments ranged from \$24,880 to \$30,800. Based on this evidence, the board of review requested confirmation of the subject's assessment¹.

Under rebuttal, the appellant argued the comparable #1 submitted by the board of review is not located in the same subdivision as the subject and is located approximately 1.75 miles from the subject. Additionally, the dwelling is seven years newer than the subject.

Conclusion of Law

The taxpayer argued 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 appellant met this burden of proof.

With respect to the subject's improvement assessment, the record contains 10 assessment comparables for the Board's consideration. One comparable was common to both parties. The Board gave less weight to comparables #2, #4, #5 and #7 submitted by the appellant due to their larger dwelling size when compared to the subject. The Board gave less weight to comparables #1 and #3 submitted by the board of review. Comparable #1 is newer in age and is not located in close proximity to the subject. Comparable #3 is smaller in dwelling size when compared to the subject. The Board finds the remaining four comparables are more similar when compared to the subject in location, design, age, dwelling size, and features, but the comparables were reported to

¹ The Board takes notice that based on the parcel information sheets and property record cards, the board of review used incorrect assessment amounts for the subject and comparables in their analysis.

have superior finished basements. They have improvement assessments ranging from \$93,530 to \$111,990 or from \$33.52 to \$35.65 per square foot of living area. The subject property has an improvement assessment of \$110,540 or \$39.09 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, such as their superior finished basements, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted 10 suggested comparables. The Board gave less weight to comparable #7 submitted by the appellant due to its larger land size when compared to the subject. The Board gave less weight to comparables #1 submitted by the board of review due to its smaller land size and distant location when compared to the subject. The Board finds the remaining eight comparables are most similar when compared to the subject in land area and location. They range in size from .49 to .83 of an acre of land area and have land assessments ranging from \$23,030 to \$30,060. The subject property has a .65-acre site and a land assessment of \$25,390, which falls within the range established by the most similar assessment comparables contained in the record. Therefore, no reduction in the subject's land assessment is warranted.

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



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: August 18, 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 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.