



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

APPELLANT: Barbara Sehring, Trustee  
DOCKET NO.: 15-06635.001-R-1  
PARCEL NO.: 09-20-426-035

The parties of record before the Property Tax Appeal Board are Barbara Sehring, Trustee, 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 **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:** \$32,150  
**IMPR.:** \$130,280  
**TOTAL:** \$162,430

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story dwelling of wood, brick and stucco construction with 3,548 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partial basement with a recreation room, central air conditioning, one fireplace and an attached-car garage with 616 square feet of building area. The property has a 1.35-acre site and is located in Dunlap, Medina Township, Peoria County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales in the Section V grid analysis of the Residential Appeal petition. As part of a brief, the appellant referred to the favorable decision for tax year 2014 issued by the Property Tax Appeal Board in Docket No. 14-01975.001-R-1 as a part of the request for the same assessment for tax year 2015. The appellant also provided a copy of comparable sales that were presented before the Peoria County Board of Review for tax

year 2015; this data repeated appellant's comparable #1 from the Section V grid analysis as comparable #3, but also set forth three additional comparable sales.

The Section V comparable sales were each located in the same neighborhood code assigned by the assessor as the subject property and were described as being within .2 of a mile from the subject property. The comparables consist of two-story dwellings of brick or frame and brick exterior construction. The comparables were 20 or 21 years old and range in size from 3,914 to 3,976 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 724 to 852 square feet of building area. The comparables sold between December 2013 and May 2014 for prices ranging from \$469,000 to \$512,500 or from \$117.96 to \$129.26 per square foot of living area, including land.

The three additional comparable sales that had been presented to the board of review for tax year 2015 consist of a 1.5-story and two, two-story dwellings of brick, brick and brick or brick, frame and stucco exterior construction. The homes were built in 1993 or 1994 and range in size from 3,552 to 3,748 square feet of living area. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 736 to 849 square feet of building area. The comparables sold between June 2014 and May 2015 for prices ranging from \$427,500 to \$512,000 or from \$114.06 to \$137.81 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a total assessment of \$145,300 which would reflect a market value of approximately \$435,900 or \$122.86 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal." The board of review also provided a printout that the 2015 tax year total assessment for the subject was \$162,430.<sup>1</sup> The subject's 2015 assessment reflects a market value of \$488,364 or \$137.64 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .35 of a mile from the subject and where comparable #3 was the same property as one of the appellant's additional comparable sales. The comparables consist of a 1.5-story and two, two-story dwellings. The homes were built in 1991 or 1993 and range in size from 3,268 to 3,696 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 682 to 849 square feet of building area. Two of the comparables each have one and two fireplaces, respectively. The comparables sold between July 2013 and May 2015 for prices ranging from \$489,500 to \$511,000 or from \$137.81 to \$151.47 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> This was not the final assessment reported on the Board of Review Notes on Appeal. The printout for tax year 2015 reflecting a total assessment of \$162,430 which is identical to the total assessment reflected on the Final Decision Notice provided by the appellant and which was issued by Peoria County Board of Review.

### Conclusion of Law

The appellant in her brief presented a legal contention that the Board's prior year decision for 2014 should be carried forward to the subsequent year of 2015. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect **for the remainder of the general assessment period as provided in Sections 9-215 through 9-225**, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Property Tax Appeal Board takes judicial notice that that 2014 and 2015 are not within the same general assessment period in Peoria County. (35 ILCS 200/9-215 & 86 Ill.Admin.Code §1910.90(i)). In conclusion, the assessment year in question, 2015, is in a different general assessment period than 2014.

For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal and thus the substantive market value evidence submitted by both parties will be examined in determining the correct assessment of the subject property for tax year 2015.

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

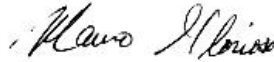
The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board with one property common to both parties. The Board has given reduced weight to appellant's comparable #3 from the Section V grid analysis and to board of review comparable #3 as both of these properties sold in 2013, a date more remote in time to the valuation date at issue of January 1, 2015 and thus less indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the remaining five comparable sales presented by the appellant along with board of review comparable sales #1 and #2, where board of review #1 is the same property as one of the appellant's additional comparable sales. These six most similar comparables had varying degrees of similarity to the subject property and sold between March 2014 and May 2015 for prices ranging from \$427,500 to \$512,000 or from \$114.06 to \$151.47 per square foot of living area, including land. The subject's assessment

reflects a market value of \$488,364 or \$137.64 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by two of the appellant's additional comparable sales which includes board of review comparable #1. Moreover, while appellant's comparables #1 and #2 each have lower per-square-foot sale prices, the Board also finds that these dwellings exceed 3,900 square feet of living area as compared to the subject's 3,548 square feet of living area. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

After considering adjustments to the more similarly sized comparables as compared to the subject and considering differences in features and/or condition, the Property Tax Appeal Board finds a reduction in the subject's assessment is not justified.

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



Acting Member

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: November 21, 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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