



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

APPELLANT:     Jessee Dye  
DOCKET NO.:    16-00500.001-R-1  
PARCEL NO.:     17-28-326-001

The parties of record before the Property Tax Appeal Board are Jessee Dye, 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:**     \$15,400  
**IMPR.:**    \$64,810  
**TOTAL:**    \$80,210

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 2016 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 bi-level dwelling of frame exterior construction with 2,020 square feet of living area<sup>1</sup>. The dwelling was constructed in 1979. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 660 square foot garage. The property has a 6.75 acre site and is located in Mapleton, Limestone Township, Peoria County.

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<sup>1</sup> The appellant reported the subject's dwelling size as 2,020 square feet of living area, while the board of review reported the subject's size as 3,726 square feet of living area. The Board finds the best evidence of dwelling size was the subject's property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling's size. The dwelling is depicted as having 2,020 square feet of above grade living area and a 2,020 square foot basement with 1,076 square feet of finished area.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and improvement assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted three comparables located within one block of the subject. The comparables consist of a one-story, a one and one-half-story and a two-story dwelling of frame or brick and frame exterior construction ranging in size from 2,125 to 3,540 square feet of living area.<sup>2</sup> The dwellings were built from 1979 to 1989. Each comparable has a basement with two having finished areas, central air conditioning, a fireplace and a two-car or four-car garage. Additionally, one comparable has a second garage. The comparables have sites that contain from 1.30 to 2.08 acres of land area. The comparables sold from April 2015 to December 2016 for prices ranging from \$210,000 to \$233,000 or from \$63.56 to \$109.65 per square foot of living area including land. The comparables have improvement assessments ranging from \$59,270 to \$61,620 or from \$16.90 to \$29.00 per square foot of living area. The appellant also disclosed in Section III – Description of Property of the appeal form that the subject property's most recent sale occurred in February 2014 for a price of \$241,000. 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 total assessment for the subject of \$80,210. The subject's assessment reflects a market value of \$240,366 or \$118.99 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Peoria County of 33.37% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$64,810 or \$32.08 per square foot of living area.

In support of the subject's assessment, the board of review submitted three comparables located within .39 of a mile of the subject. Board of review comparable #2 and the appellant's comparable #3 are the same property. The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,292 to 3,200 square feet of living area. The dwellings were built from 1988 to 2003. Each comparable has a basement with one having finished area, central air conditioning, a fireplace and a garage ranging in size from 484 to 864 square feet of building area. The comparables have sites that contain from .86 of an acre to 1.24 acres of land area. The comparables sold from March to December 2016 for prices ranging from \$210,000 to \$324,000 or from \$91.62 to \$106.00 per square foot of living area including land. The comparables have improvement assessments ranging from \$54,720 to \$89,720 or from \$21.89 to \$28.04 per square foot of living area.<sup>3</sup>

The board of review also disclosed the subject property sold in February 2014 for a price of \$241,000 or \$119.31 per square foot of living area including land. The board of review submitted a printout labeled "Parcel Details for 1728326001" from Peoria County reporting the sale date, recorded document number, the parties to the transaction and the sale price relating to

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<sup>2</sup> The parties differ slightly as to the dwelling size of the appellant's comparable #3. The Board finds the best evidence of dwelling size of comparable #3 was the property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling's size.

<sup>3</sup> The board of review's grid analysis and property record cards differ as to the 2016 assessments of the subject and the comparables. The Board finds the best evidence of the 2016 assessments were the property record cards submitted by the board of review.

the transfer of the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the board of review's evidence.

### **Conclusion of Law**

The appellant contends in part 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 no reduction in the subject's assessment is warranted.

The Board gave little weight to the subject's February 2014 sale price. The sale is dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date.

The parties submitted five comparable sales for the Board's consideration which includes the common comparable. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in site size, dwelling size, design and age. The Board gave less weight to the appellant's comparable #2 due to its larger dwelling size when compared to the subject. The Board also gave reduced weight to board of review comparables #1 and #3 due to their newer ages. In addition, comparable #1 is larger in dwelling size when compared to the subject. The Board finds the parties common comparable and comparable #1 submitted by the appellant are most similar when compared to the subject in location, dwelling size, age and some features. However, the Board recognizes the subject's land area is significantly larger than the comparables. The two comparables sold in May or December 2016 for prices of \$210,000 and \$233,000 or for \$91.62 and \$109.65 per square foot of living area. The subject's assessment reflects an estimated market value of \$240,366 or \$118.99 on a square foot basis, which is supported by the most similar comparable sales in this record due in part to its significantly larger land area. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative 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 failed to overcome this burden of proof.

The record contains five assessment comparables for the Board's consideration which includes the parties common comparable. The Board gave less weight to the appellant's comparable #2 due to its larger dwelling size when compared to the subject. The Board also gave reduced

weight to board of review comparables #1 and #3 due to their newer ages. In addition, comparable #1 is larger in dwelling size when compared to the subject. The Board finds the parties common comparable and comparable #1 submitted by the appellant are most similar when compared to the subject in location, dwelling size, age and some features. The comparables have improvement assessments of \$59,270 and \$61.620 or \$25.86 and \$29.00 per square foot of living area. The subject's basement is superior in size to the comparables and contains additional finished area. The subject has an improvement assessment of \$64,810 or \$32.08 per square foot of living area, which is supported by the most similar assessment comparables in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman





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Member

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Member





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Member

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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 20, 2019



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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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