



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

APPELLANT: Gregory Joyce  
DOCKET NO.: 16-02194.001-R-1  
PARCEL NO.: 14-33-353-009

The parties of record before the Property Tax Appeal Board are Gregory Joyce, 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:** \$2,490  
**IMPR.:** \$3,216  
**TOTAL:** \$5,706

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 one-story dwelling of aluminum siding exterior construction with 684 square feet of living area. The dwelling was constructed in 1925. Features of the home include an unfinished basement and a 240 square foot garage. The property has a 4,500 square foot site and is located in Peoria, Peoria Township, Peoria County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located between 100 feet and .80 of a mile of the subject. The comparables consist of one-story dwellings of aluminum, vinyl or wood siding exterior construction ranging in size from 576 to 860 square feet of living area. The dwellings were constructed from 1920 to 1939. Each comparable features an unfinished basement. In addition, two comparables have central air conditioning and four comparables have a garage ranging in size from 216 to 336 square feet of building area. The comparables have sites ranging in size from 3,750 to 7,500 square feet of land area. The comparables sold from September 2013 to May 2016 for prices ranging from \$8,000 to \$15,000 or from \$12.12 to

\$22.66 per square foot of living area, including land. 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 \$9,640. The subject's assessment reflects a market value of \$28,888 or \$42.23 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.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .13 to .32 of a mile of the subject property. Board of review comparable #3 and the appellant's comparable #2 are the same property. The comparables were improved with one-story dwellings of aluminum or vinyl siding exterior construction ranging in size from 774 to 860 square feet of living area. The dwellings were constructed from 1920 to 1950. Each comparable has an unfinished basement and central air conditioning. In addition, two comparables have either a 280 or 336 square foot garage. The comparables have sites ranging in size from 3,840 to 5,376 square feet of land area. The properties sold from December 2014 to August 2016 for prices of \$15,000 and \$25,000 or from \$17.44 to \$32.30 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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

The parties submitted nine suggested comparable sales for the Board's consideration, including one common comparable. The Board gave less weight to the parties' common comparable and the appellant's comparables #1 and #5 that sold in 2013 and 2014, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to the appellant's comparables #3, #4 and #7 that lack a garage unlike the subject. The Board gave reduced weight to board of review comparable #1 for its dissimilar age and lack of a garage when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #6 and board of review comparable #2. These two comparables are similar to the subject in location, dwelling size, design, age and most features. These comparables sold in May and August 2016 for prices of \$11,799 and \$25,000 or \$20.48 and \$32.30 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$28,888 or \$42.23 per square foot of living area including land, which is greater than the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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(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



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

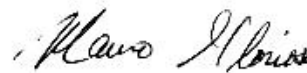
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Member

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: November 19, 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.

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PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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