



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

APPELLANT: Brian Monge  
DOCKET NO.: 17-01160.001-R-1  
PARCEL NO.: 14-31-377-017

The parties of record before the Property Tax Appeal Board are Brian Monge, 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:** \$2,690  
**IMPR.:** \$24,970  
**TOTAL:** \$27,660

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 2017 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 one-story dwelling of frame construction with 1,380 square feet of living area. The dwelling was built in 1957. Features of the home include a full unfinished basement, central air conditioning, and a one-car attached garage with 288 square feet of building area. The property has a .17-acre site and is located in the City of Peoria 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 improved with one-story dwellings that range in size from 960 to 1,576 square feet of living area. The dwellings were built from 1954 to 1971. Two comparables have unfinished basements, each comparable has central air conditioning and each comparable has a garage ranging in size from 240 to 520 square feet of building area. These properties sold from April 2017 to October 2017 for prices ranging from

\$50,000 to \$63,000 or from \$39.97 to \$58.28 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$22,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,660. The subject's assessment reflects a market value of \$83,163 or \$60.26 per square foot of living area, land included, when using the 2017 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 four comparable sales improved with one-story dwellings that range in size from 1,200 to 1,552 square feet of living area. The homes were built from 1956 to 1960. Two comparables have basements with recreation areas, each comparable has central air conditioning, two comparables have one or two fireplaces and each property has an attached or detached garage ranging in size from 288 to 528 square feet of building area. The sales occurred from July 2015 to May 2017 for prices ranging from \$67,000 to \$109,900 or from \$51.62 to \$85.00 per square foot of living area, including land.

The board of review also submitted a second grid analysis containing three comparables, two of which were submitted by the appellant. The additional comparable was improved with a one-story dwelling with 1,060 square feet of living area constructed in 1957. This property has central air conditioning and a garage with 308 square feet of building area. This property sold in October 2016 for a price of \$40,000 and sold again in June 2017 for a price of \$67,000.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparables provided by the parties to support their respective positions with varying degrees of similarity to the subject property. The Board finds the best comparables to be board of review comparables #2 and #3 which are most similar to the subject property in age, size and features with the exception each comparable has a recreation room in the basement and one or two fireplaces. These two sales had prices of \$102,000 and \$109,900 or \$85.00 and \$74.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,163 or \$60.26 per square foot of living area, including land, which is below that established by the best comparable sales in this record. Less weight was given the appellant's comparables based on differences from the subject in size and/or foundation. Less weight was given board of review sales #1 and #4 due to differences from the subject in foundation. Less weight was given the additional comparable contained on the second grid provided by the board of review due to size. Based on this evidence the 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(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.



Chairman



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: April 21, 2020



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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COUNTY

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