



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

APPELLANT: Daniel Muno
DOCKET NO.: 18-03425.001-R-1
PARCEL NO.: 08-15-278-010

The parties of record before the Property Tax Appeal Board are Daniel Muno, 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: \$21,460
IMPR.: \$98,450
TOTAL: \$119,910

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 2018 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 wood and brick exterior construction with 2,891 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning and an 868 square foot garage. The property has a 16,117 square foot site and is located in Dunlap, Radnor Township, Peoria County.

The appellant's appeal is based on both overvaluation and assessment equity with respect to the improvement. In support of these arguments the appellant submitted a grid analysis containing four comparable properties that were located from .05 of a mile to 2 miles from the subject property. Comparables #1, #3 and #4 were located within the same neighborhood code as the subject. The comparables had lots ranging in size from 13,068 to 43,560 square feet of land area and were improved with two-story dwellings with vinyl and brick exterior construction. The homes ranged in size from 2,700 to 3,553 square feet of living area and were built between 1997

and 2006. The comparables featured unfinished basements, central air conditioning, a fireplace and garages ranging in size from 264 to 886 square feet of building area. The comparables sold from 2004 to 2018 for prices ranging from \$283,500 to \$375,000 or from \$105.00 to \$122.89 per square foot of living area, including land. The comparable properties had improvement assessments ranging from \$73,950 to \$96,240 or from \$27.09 to \$28.50 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$105,300. The requested assessment would reflect a total market value of \$316,406 or \$109.45 per square foot of living area, land included, when applying the 2018 three-year average median level of assessment for Peoria County of 33.28% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$83,840 or \$29.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,910. The subject's assessment reflects a market value of \$360,306 or \$124.63 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Peoria County of 33.28% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$98,450 or \$34.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing three comparable properties that were located within the same neighborhood code as the subject. The comparables had lots ranging in size from 11,326 to 16,074 square feet of land area and were improved with one and one-half story or two-story dwellings of wood, brick or aluminum and vinyl exterior construction. The homes ranged in size from 2,593 to 3,194 square feet of living area and were built between 2002 and 2005. The comparables featured unfinished basements, central air conditioning, a fireplace and garages ranging in size from 648 to 840 square feet of building area. The comparables sold from November 2016 to August 2017 for prices ranging from \$342,000 to \$395,000 or from \$122.10 to \$132.02 per square foot of living area, including land. The comparable properties had improvement assessments ranging from \$92,800 to \$119,330 or from \$34.30 to \$39.88 per square foot of living area. The board of review's evidence included a brief critiquing the appellant's submission.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part that 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 on this basis.

The parties submitted a total of seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2, #3 and #4 due to their sale dates occurring greater than 24 months prior to the January 1, 2018 assessment date at issue. Likewise, the Board gave less weight to the board of review's comparable sale #1 due to its sale date occurring greater than 13 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining comparable sales were similar to the subject in location, age and some features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best sales occurred from March 2017 to 2018 and sold for prices ranging from \$342,000 to \$390,000 or from \$105.54 to \$131.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$360,306 or \$124.63 per square foot of living area, including land, which falls within the range established by the best 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 not justified based on overvaluation.

The taxpayer also contends improvement 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted seven equity comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, due to either their significantly larger size or their being located 2 miles from the subject and within a different neighborhood code. The Board finds the parties' remaining comparables were similar to the subject in location, size, age and features. These comparables had improvement assessments ranging from \$76,650 to \$119,330 or from \$28.12 to \$39.88 per square foot of living area. The subject's improvement assessment of \$98,450 or \$34.05 per square foot of living area falls within the range established by the best equity comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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: February 16, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel Muno
420 W Westfield Ct
Dunlap, IL 61525

COUNTY

Peoria County Board of Review
Peoria County Courthouse
324 Main Street
Peoria, IL 61602