



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

APPELLANT: Michael Marincic
DOCKET NO.: 19-00276.001-R-1
PARCEL NO.: 13-31-327-005

The parties of record before the Property Tax Appeal Board are Michael Marincic, 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: \$11,230
IMPR.: \$64,260
TOTAL: \$75,490

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 2019 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 1.5-story dwelling of aluminum and vinyl siding exterior construction with 2,290 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 783 square feet of building area. The property also has a metal clad detached building built in 1985 with 1,665 square feet of building area. The property has a 9.35-acre site and is located in Hanna City, Kickapoo Township, Peoria County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables improved with 1-story or 1.5-story dwellings that range in size from 1,385 to 2,608 square feet of living area. The homes were built from 1955 to 1995. The appellant indicated that four of the comparables have basements, five comparables have central air conditioning, five comparables have one or two fireplaces, three comparables have attached garages ranging in size from 520 to 775 square feet

of building area and one comparable has a detached garage with 1,200 square feet of building area. These properties have improvement assessments ranging from \$36,140 to \$72,180 or from \$18.47 to \$28.00 per square foot of living area. The appellant reported five comparables have sites ranging in size from 1.28 to 4.5 acres with land assessments ranging from \$8,660 to \$16,710 or from \$3,713 to \$6,766 per acre. With respect to the home, the appellant contends the assessment of \$33.05 per square foot is higher than the comparables that range from approximately \$18.40 to \$28.00 per square foot and argued it would not be unfair to assess his home at \$28.00 per square foot to make a dwelling assessment of \$60,000.

With respect to the land assessment, the appellant also provided a list of nine properties with sites ranging in size from 8 to 45 acres with land assessments ranging from \$2,227 to \$8,360. The appellant explained the subject property has a long narrow driveway which measures approximately 1,100 by 70 feet that he maintains by mowing, road repair and snow removal. The appellant asserts that approximately seven acres of his site is unusable, consisting mostly of timber and steep ravines. He contends that the most recent sale of a like kind property was identified by PIN 13-35-401-008, composed of 30 acres of timber with a structure that sold at auction for \$3,800 per acre. Based on this evidenced the appellant was of the opinion that a land assessment of \$9,000 would be fair.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$69,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,490. The subject property has an improvement assessment of \$64,260 or \$28.06 per square foot of living area and a land assessment of \$11,230 or \$1,201 per acre. The board of review submitted a copy of the subject's property record card disclosing that the home and attached garage had a combined value of \$184,940 resulting in an assessment of \$61,640 or \$26.92 per square foot of living area. The shed had a value of \$7,840 resulting in an assessment of \$2,620.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with 1-story, 1.5-story or 2-story dwellings of wood siding, log, or aluminum and vinyl exterior construction that range in size from 1,825 to 2,745 square feet of living area. The homes were constructed from 1968 to 2011 with comparable #4 having an effective year built of 1985. Each comparable has a basement with four having a recreation room of finished area and each property has central air conditioning. Four comparables have one or two fireplaces, three comparables have attached garages ranging in size from 660 to 996 square feet of building area, and two comparables have detached garages with 1,088 and 1,152 square feet of building area, respectively. These properties have sites ranging in size from 1 to 26.18 acres. The comparables have improvement assessments ranging from \$64,340 to \$123,790 or from \$28.72 to \$46.42 per square foot of living area. Comparables #1 through #4 have land assessments ranging from \$8,650 to \$17,150 or from \$1,712 to \$17,150 per acre. Based on a copy of the property record card for comparable #5, the property has a .8-acre homesite with a land assessment of \$7,100 or \$8,875 per acre and a farmland assessment for the remaining approximately 25 acres of \$1,773 for a combined land assessment of \$8,873.

In rebuttal the board of review critiqued the comparables provided by the appellant and stated that appellant's comparables #2 and #3 each had a 1.4-acre site, which results in land assessments of \$10,314 and \$10,107 per acre, respectively.

The board of review contends the assessment of the subject property is reasonable and a reduction is not warranted.

In rebuttal, the appellant contends the comparables used by the board of review are located in upscale subdivisions unlike the subject property. The appellant further contends that board of review comparable #5 located at 2810 Murphy Road is supportive of his land assessment containing 26.18 acres with a land assessment of \$7,100 or \$271.20 per acre. Using this unit of comparison, the appellant contends the subject's land assessment would be \$2,535.72.

Conclusion of Law

The taxpayer contends assessment inequity as the 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.

With respect to the improvement assessment, the parties provided information on twelve comparables to support their respective positions. The Board gives less weight to appellant's comparables #2 and #4 through #7 due to differences from the subject dwelling in style, size, and/or age. The Board gives less weight to board of review comparable #4 due to differences from the subject dwelling in style and age. The Board finds the best comparables to be appellant's comparables #1 and #3 as well as board of review comparables #1, #2, #3, and #5. The comparables are improved with 1.5-story or 2-story dwellings built from 1989 to 2011 and range in size from 1,825 to 2,745 square feet of living area. These properties have improvement assessments ranging from \$66,280 to \$123,790 or from \$27.94 to \$46.42 per square foot of living area. The subject property has an improvement assessment of \$64,260 or \$28.06 per square foot of living area, which below the overall range but is within the range established by the best comparables on a per square foot basis even though the subject property has an additional detached metal clad shed the comparables do not have. If you exclude the subject's detached metal clad shed, the subject dwelling and attached garage have an assessment of \$61,640 or \$26.92 per square foot of living area, which is below the range established by the best comparables on a per square foot basis. 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 improvement assessment is not justified.

With respect to the subject's land assessment, the Board finds the twelve improved comparables provided by the parties have land assessments ranging from \$1,712 to \$17,150 per acre. The subject has a land assessment of \$1,201 per acre, which is below that established by these twelve comparables.

The appellant did provide a list of nine other comparables ranging in size from 8 to 45 acres with land assessments below that of the subject property, however, the Board finds that the appellant did not establish the comparables' land had the same classification and use as the subject property. Based on the size of the tracts, these comparables may have farmland assessments, which is based on agricultural economic value using soil types, land use and productivity indices, whereas the subject's land assessment is based on fair cash value.

As a final point, the appellant identified a property that sold for a unit price of \$3,800 per acre. The subject's land assessment of \$11,230 equates to a market value of approximately \$33,690 or \$3,603 per acre, which is supported by the referenced sale.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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: January 18, 2022



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

Michael Marincic
2337 n Taylor Rd
Henna City, IL 61538

COUNTY

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