



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

APPELLANT: Stephen F Conklin
DOCKET NO.: 19-00482.001-R-1
PARCEL NO.: 11-05-376-002

The parties of record before the Property Tax Appeal Board are Stephen F Conklin, 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: \$11,830
IMPR.: \$96,000
TOTAL: \$107,830

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 parties appeared before the Property Tax Appeal Board on September 19, 2022 for a hearing at the Stratton Office Building in Springfield, pursuant to prior written notice dated July 15, 2022. The appellant, Stephen F. Conklin, appeared on his own behalf. Appearing on behalf of the Peoria Board of Review was Chad Jones, Member of the Peoria County Board of Review.

The subject property consists of a 1-story dwelling of brick front and vinyl siding¹ exterior construction with 2,334 square feet of living area. The dwelling was constructed in 2013 and is approximately six years old. Features of the home include a basement with finished area, central air conditioning, a 768 square foot attached garage and a 432 square foot detached garage. The property has an approximately 40,075 square foot site and is located in Elmwood, Elmwood Township, Peoria County.

¹ At hearing, Mr. Conklin contended the subject's exterior to be brick and vinyl which the board of review conceded.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject and from one to five house from the subject property. The comparables are improved with either a 1-story, 1.5-story or a 2-story dwelling of brick or vinyl siding exterior construction that range in size from 2,252 to 2,772 square feet of living area. The homes are either 5 or 6 years old. Each comparable has a basement, one of which has finished area and central air conditioning. One comparable is reported to have a 3-car garage and three comparables have a garage ranging in size from 816 to 1,108 square feet of building area. Three comparables each have one fireplace. Comparable #2 also has a detached garage and an inground swimming pool. The comparables have improvement assessments that range from \$90,140 to \$105,810 or from \$35.07 to \$40.88 per square foot of living area.

The appellant testified that the town, with a population of approximately 2,200, has three different neighborhood codes. Mr. Conklin contended that much nicer, larger homes located in a different neighborhood code are taxed at a lower rate and argued a single neighborhood code would be more appropriate for this small town. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$96,000 or \$41.13 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 \$113,030. The subject has an improvement assessment of \$101,200 or \$43.36 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, two of which are located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of aluminum/vinyl exterior construction that range in size from 1,286 to 2,017 square feet of living area. The homes were built in either 2008 or 2015. Each comparable has a basement, one with finished area, central air conditioning and a garage ranging in size from 420 to 864 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$59,310 to \$94,890 or from \$34.80 to \$47.05 per square foot of living area.

At hearing, Mr. Jones contended the subject's 2019 assessment had been increased to reflect the detached garage addition and explained the subject's assessment had been reduced after Mr. Conklin appealed his assessment to the board of review. Mr. Jones stated that the reduced assessment of the appellant's property more accurately reflected the value added by the detached garage. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant stated his home to be over assessed due to errors, costs per square foot comparisons and subjective grading and comparison with market sales. At the hearing, the appellant submitted several photographs of homes in the subject's area with sale dates.

Conclusion of Law

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

As an initial matter, the appellant provided new evidence in the form of photographs and sale dates not previously submitted. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds the new photographs and sales information submitted by the appellant are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 which differ from the subject in design. The board gives less weight to the board of review comparable #3 which is located more distant from the subject and has a substantially smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 along with board of review comparables #1 and #2 which are more similar to the subject in location, design, age and dwelling size. However, one of these best comparables has an inground swimming pool, not a feature of the subject property, while two of these properties lack a finished basement which the subject property includes, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$69,810 to \$97,210 or from \$34.80 to \$47.05 per square foot of living area. The subject's improvement assessment of \$101,200 or \$43.36 per square foot of living area falls above the range established by the best comparables in this record on an overall value basis and within the range on a per square foot basis. However, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request 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.



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: October 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

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APPELLANT

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COUNTY

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