



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

APPELLANT: Angela Wilson & Kenneth Mrazek
DOCKET NO.: 19-00647.001-R-1
PARCEL NO.: 05-20-406-005

The parties of record before the Property Tax Appeal Board are Angela Wilson and Kenneth Mrazek, the appellants, 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: \$5,300
IMPR.: \$37,964
TOTAL: \$43,264

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a part two-story and part one-story dwelling of frame construction with a vinyl siding exterior containing 1,877 square feet of living area. The dwelling was built in 1900. Features of the home include a partial basement with a recreation room, central air conditioning, and a two-car attached garage. The property has an 8,520 square foot site and is located in Chillicothe, Chillicothe Township, Peoria County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$130,000 as of January 1, 2019. The appraisal was prepared by Theodore A. Ness, a Certified General Real Estate Appraiser. Ness described the subject dwelling as a “colonial” style home in average condition. He explained the bathroom was updated in 2004 but a moisture leak is evident because drywall around the base of the tub is damaged. He further stated the property was observed on September 10, 2019 and the property rights appraised were the fee simple interest.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales described as two, 1.5-story dwellings and one colonial style dwelling ranging in size from 1,444 to 2,196 square feet of living area. The homes range in age from 69 to 119 years old. Each property has a basement with one having finished area, central air conditioning, and a 1, 2, or 3-car garage. Comparable sales #1 and #3 each have a fireplace. The comparables have sites ranging in size from 11,761 to 14,685 square feet of land area and are located from .18 to 1.43 miles from the subject property. The sales occurred from November 2017 to July 2018 for prices ranging from \$108,000 to \$155,000 or from \$70.58 to \$74.79 per square foot of living area, including land. The appraiser adjusted the comparables for land area, condition, room count, living area, basement finish, garage bays, and fireplace to arrive at adjusted prices ranging from \$125,500 to \$130,900. All sales were considered equally as the appraiser arrived at his estimate of market value of \$130,000.

The appellants requested the subject's assessment be reduced to \$43,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,140. The subject's assessment reflects a market value of \$147,656 or \$78.67 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Peoria County of 33.28% 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 comparables sales with comparables sales #2 and #3 being the same properties as appraisal comparables sales #3 and #2, respectively. The additional comparable sale is improved with a one-story dwelling with finished attic area of aluminum and vinyl exterior construction containing 1,584 square feet of living area. The dwelling was built in 1938. The home has a basement that is partially finished with a recreation room, central air conditioning, two fireplaces and a 1,152 square foot detached garage. The property has a .24-acre site with the same neighborhood code as the subject property. This comparable sold in July 2017 for a price for \$138,000 or \$87.12 per square foot of living area, including land. Based on these sales the board of review contends the subject's assessment for 2019 should be lowered to \$46,230.

Conclusion of Law

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

Initially, the Board finds the evidence presented by both the appellants and the board of review support a reduction to the subject's assessment. Nevertheless, the Board finds the best evidence of market value to be the appraisal submitted by the appellants. The appraisal contains two of the three comparables submitted by the board of review and the appellants' appraiser adjusted

the comparables for differences from the subject property, whereas the board of review analysis had no adjustments. The adjustments made by the appellants' appraiser appear logical and reasonable. Additionally, comparable #1 submitted by the board of review, which was not used by the appraiser, has a larger lot than the subject property, has two fireplaces whereas the subject property has no fireplace, and has a larger detached garage than the subject property. These superior attributes would suggest downward adjustments would be needed to make the property more equivalent to the subject property. Board of review comparable #1 also sold less proximate in time to the assessment date than the remaining comparables, which also detracts from the weight to be given the sale. As a result, the Board gives less weight to board of review comparable #1 relative to the remaining sales in the record. In conclusion, the Board finds the subject property had a market value of \$130,000 as of the assessment date at issue. The subject's assessment reflects a market value of \$147,656, which is above the appraised value presented by the appellants. Since market value has been established the 2019 three-year average median level of assessments for Peoria County of 33.28% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: June 8, 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

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COUNTY

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