



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

APPELLANT: Mo Wei
DOCKET NO.: 19-01732.001-R-1
PARCEL NO.: 09-30-253-012

The parties of record before the Property Tax Appeal Board are Mo Wei, 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: \$13,440
IMPR.: \$71,200
TOTAL: \$84,640

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 consists of a two-story dwelling of aluminum and vinyl siding exterior construction with 2,352 square feet of living area. The dwelling was constructed in 1999 and is approximately 20 years old. Features of the home include a partial basement with finished area,¹ central air conditioning, a fireplace and a 726 square foot garage. The property has a .25-acre site and is located in Dunlap, Medina Township, Peoria County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the subject's

¹ The appellant did not disclose whether the subject's basement was finished or unfinished, whereas the board of review provided a copy of the subject's property record card depicting the subject's basement with finished area, which was unrefuted by the appellant.

subdivision.² The comparables have sites that range in size from .26 to .38 of an acre of land area. The comparables are improved with two-story dwellings of aluminum and vinyl siding exterior construction ranging in size from 2,304 to 2,750 square feet of living area.³ The dwellings were built from 1997 to 2001. Each comparable has a full basement, three of which have finished area. The comparables each have central air conditioning, a fireplace and a three-car garage, three of which range in size from 704 to 892 square feet of building area. The properties sold from July 2019 to January 2020 for prices ranging from \$215,000 to \$252,500 or from \$87.86 to \$100.29 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$79,740 reflecting a market value of approximately \$239,244 or \$101.72 per square foot of living area including land, when using 1,368 square feet at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,640. The subject's assessment reflects a market value of \$254,327 or \$108.13 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 response to the appeal, the board of review submitted a letter addressing the appeal. Included with its submission, the board of review provided the Multiple Listing Service (MLS) sheet associated with the sales of appellant's comparables #1, #2 and #4. The board of review asserted that no sale information was found for appellant's comparable #3 since 2014. In support of this claim, the board of review provided a copy of the property record card for appellant's comparable #3 depicting two transfer of ownership dates reportedly occurring in May and September 2014, each for a price of \$230,500, which was unrefuted by the appellant.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of four comparable sales located within the subject's subdivision. The comparables have sites that range in size from .27 to .33 of an acre of land area. The comparables are improved with two-story dwellings of aluminum and vinyl siding exterior construction ranging in size from 2,438 to 2,872 square feet of living area. The dwellings were built from 1998 to 2000. Each comparable has full basement, three of which have finished area. The comparables each have central air conditioning, a fireplace and a garage ranging in size from 660 to 818 square feet of building area. The properties sold from May 2019 to April 2020 for prices ranging from \$265,000 to \$313,500 or from \$108.70 to \$112.95 per square foot of living area, land included. Based on this evidence, the board of review requested no change in the subject's assessment.

² The appellant's grid analysis was devoid of some descriptive details about the appellant's comparables which were drawn from the evidence provided by the board of review.

³ The appellant reported the dwelling size of appellant's comparable #4 as 3,381 square feet of living area, while the board of review reported the dwelling size of appellant's comparable #4 as 2,443 square feet of living area. The Board finds the best evidence of the dwelling size of appellant's comparable #4 is found in the property record card provided by the board of review which contains a schematic diagram and dimensions of the dwelling.

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 comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable sale #3 as the record disclosed the most recent sales of this property occurred in May and September 2014, which are dated and less likely to reflect the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the remaining comparable sales in the record. These comparables are relatively similar to the subject in location, site size, dwelling size, design, age and features. The properties sold from May 2019 to April 2020 for prices ranging from \$215,000 to \$313,500 or from \$87.86 to \$112.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$254,327 or \$108.13 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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:

May 18, 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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