



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

APPELLANT: Brian Monge
DOCKET NO.: 19-01902.001-R-1
PARCEL NO.: 14-09-182-009

The parties of record before the Property Tax Appeal Board are Brian Monge, 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: \$14,930
IMPR.: \$51,960
TOTAL: \$66,890

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 one-story dwelling of masonry construction with 2,076 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 576 square foot garage. The property has a .32 of an acre site and is located in Peoria, City of Peoria 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 that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from .32 to .67 of an acre of land that were improved with one-story dwellings of masonry or brick exterior construction. The comparables ranged in size from 2,375 to 2,958 square feet of living area and were built between 1969 and 1979. The comparables had partially finished basements, central air conditioning, one or two fireplaces and garages ranging in size from 536 to 744 square feet of

building area. The comparables sold from April to December 2019 for prices ranging from \$195,000 to \$230,000 or from \$73.26 to \$82.37 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$58,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,890. The subject's assessment reflects a market value of \$200,992 or \$96.82 per square foot of living area, including land, 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 five comparable sales that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from .29 to .49 of an acre of land that were improved with one-story dwellings of brick exterior construction. The comparables ranged in size from 1,984 to 2,709 square feet of living area and were built between 1964 and 1976. Four of the comparables had partial basements with finished area and one comparable had an unfinished partial basement. All of the comparables had central air conditioning and a fireplace. Four comparables also had garages ranging in size from 528 to 720 square feet of building area. The comparables sold from October 2018 to August 2020 for prices ranging from \$175,000 to \$285,000 or from \$88.21 to \$125.96 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2, #3 and #4, as well as the board of review's comparable sales #3, #4 and #5, due to their older age, significantly larger sizes and/or their sale date occurring greater than 20 months after the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparable sales were most similar to the subject in location, style, age, size and most features. However, all of the comparables had some finished basement area, unlike the subject's unfinished partial basement. Nevertheless, the best comparable sales occurred from October 2018 to December 2019 for prices ranging from \$175,000 to \$285,000 or from \$82.32 to \$125.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$200,992 or \$96.82 per square foot of living area, including land, which falls at the lower end of the range established by the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, including an adjustment for their finished basement area, the Board finds the subject's assessment is supported and a reduction in the subject's 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:

April 20, 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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