



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

APPELLANT: Gary Tilly  
DOCKET NO.: 20-05690.001-R-1  
PARCEL NO.: 09-30-301-001

The parties of record before the Property Tax Appeal Board are Gary Tilly, 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:** \$24,630  
**IMPR.:** \$91,730  
**TOTAL:** \$116,360

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 2020 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 1.5-story dwelling<sup>1</sup> of aluminum/vinyl siding exterior construction with 2,828 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, a fireplace, and a 759 square foot garage. The property has a 0.65 acre site and is located in Peoria, Medina Township, Peoria County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 0.49 to 0.74 of an acre of land

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<sup>1</sup> The appellant reported in Section III of the appeal petition that the subject is a 1.5-story home but also reported in the appellant's grid analysis that the subject is a 2-story home. The board of review reported that the subject is a 2-story home but the property record card presented by the board of review, which contains a sketch of the subject home, depicts a 1.5-story home. Thus, the Board finds the subject is a 1.5-story home.

area and are improved with 1.5-story or 2-story homes of aluminum/vinyl siding, frame, or masonry exterior construction ranging in size from 2,784 to 4,852 square feet of living area. The dwellings were built from 1997 to 2002. Each home has a basement, five of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 558 to 1,120 square feet of building area. Comparable #6 has an inground swimming pool.<sup>2</sup> The comparables sold from March 2018 to August 2020 for prices ranging from \$262,000 to \$455,000 or from \$90.29 to \$114.94 per square foot of living area, including land.

The appellant also submitted copies of correspondence directed to the township assessor regarding the subject's assessment.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$94,558 which would reflect a market value of \$283,702 or \$100.32 per square foot of living area, including land, when applying 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 \$116,360. The subject's assessment reflects a market value of \$349,534 or \$123.60 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Peoria County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within the same assessment neighborhood code as the subject. Comparable #2 is the same property as the appellant's comparable #7. The parcels range in size from 0.51 to 0.73 of an acre and are improved with 1.5-story or 2-story homes of aluminum/vinyl siding, masonry, or brick exterior construction ranging in size from 2,648 to 3,210 square feet of living area. The dwellings were built from 1998 to 2002. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 700 to 892 square feet of building area. Comparable #5 has an inground swimming pool.<sup>3</sup> The comparables sold from July 2019 to December 2020 for prices ranging from \$332,000 to \$408,000 or from \$119.25 to \$148.26 per square foot of living area, including land.

The board of review submitted a second grid analysis entitled "Trails Edge Sub" of thirteen sales in the subject's subdivision from January 1, 2019 to December 31, 2020, which includes the appellant's comparables #4 through #7 and the board of review's comparables #2 through #6.<sup>4</sup>

The board of review also submitted a brief contending that the appellant's comparables #2 and #6 were foreclosure sales and two comparables are reported to be in fair or fair plus condition. The board of review presented listing sheets for the appellant's comparables #2 and #6 which indicate that these properties were being sold through realtors and are REO sales, not foreclosure

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<sup>2</sup> The board of review presented a listing sheet for this comparable which describes an inground swimming pool.

<sup>3</sup> The board of review presented this property's property record card which describes an inground swimming pool.

<sup>4</sup> The board of review did not provide sufficient information regarding features and amenities of the additional comparables not previously presented by the parties, or their sale dates, for the Board to conduct a meaningful analysis of these additional comparables compared to the subject, and thus, the Board shall not further consider these comparables.

sales as asserted by the board of review in its brief. The board of review stated in its brief that the appellant's comparables are located in the subject's subdivision but also stated in separate paragraphs that the appellant's comparable #1 is within the same subdivision but that the appellant's comparables #2 and #3 are not.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued comparables #2 and #6 are market sales and contended that the subject property is in fair condition. The appellant disputed the board of review's contention that some comparables are not in the subject's subdivision.

The board of review was notified of the appellant's rebuttal by letter dated September 9, 2021. In written sur-rebuttal, by letter dated September 17, 2021 and postmarked September 21, 2021, the board of review admitted that the appellant's comparables are located within the subject's neighborhood (paragraph 1), argued a second grid analysis of comparable sales is consistent with its grid analysis previously submitted (paragraph 2), and asserted that the subject sold in July 2021 for a price of \$432,500 (paragraph 3). The board of review submitted a copy of its "Notes on Appeal," together with a revised brief removing the paragraphs specific to the appellant's comparables #1, #2, and #3 and their locations in relation to the subject; a grid analysis of comparable sales presented by the board of review at the board of review hearing;<sup>5</sup> a Real Estate Transfer Declaration for the subject disclosing the subject sold on July 15, 2021 for a price of \$432,500; and a listing sheet for the subject disclosing a listing price of \$432,500.

The appellant was notified of the board of review's sur-rebuttal by letter dated January 4, 2022. In response, the appellant submitted a letter dated January 7, 2022 objecting to the board of review's sur-rebuttal, which the appellant contended consists of new evidence and was untimely filed.

### **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.

As an initial matter, the Board will address the appellant's request to strike the board of review's sur-rebuttal. The Board finds the board of review's sur-rebuttal was timely filed. Section 1901.66(a)(2) of the rules of the Board provides as follows: "Upon first receipt of the argument and accompanying documentation filed by an opposing party, any other party may, within 30 days after the date of the Board's notice...file one copy of written or documentary rebuttal evidence." (86 Ill. Admin. Code § 1910.66(a)(2)). The board of review filed its sur-rebuttal on

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<sup>5</sup> Comparables #1 and #2 on this grid analysis were not previously submitted by either party in this appeal. Comparable #3 was presented in the board of review's spreadsheet of sales and supplements the spreadsheet with additional details regarding this comparable sale.

September 21, 2021 after receiving notice of the appellant's rebuttal filing from the Board by letter dated September 9, 2021, and thus, the Board finds the board of review's sur-rebuttal was filed within 30 days after its notice from the Board on September 9, 2021.

However, the Board grants in part and denies in part the appellant's request to strike the board of review's sur-rebuttal filing. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides in pertinent part:

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 the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code § 1910.66(a)).

The Board finds paragraph 1 of the letter and the revised brief filed in sur-rebuttal directly explain and address the appellant's rebuttal regarding the locations of the appellant's comparables, clarifying that the board of review agrees these comparables are within the subject's subdivision. Therefore, the Board denies the appellant's request to strike paragraph 1 of the letter and the revised brief and allows this evidence into the record.

The Board finds paragraph 2 of the letter and the grid analysis presented by the board of review in sur-rebuttal impermissibly attempt to introduce new or additional evidence to supplement the board of review's case. The grid analysis contains two new comparables, which were not previously presented by either party, and supplements information for a third comparable, which was previously presented by the board of review without sufficient detail for consideration. Thus, the Board grants the appellant's request to strike paragraph 2 and the grid analysis from the record.

The Board finds paragraph 3 of the letter, the Real Estate Transfer Declaration for the July 2021 sale, the listing sheet for the subject are relevant to the market value of the subject property. Moreover, the July 2021 sale occurred after the board of review's had already submitted its evidence herein. The appellant did not dispute the sale in his objection to the sur-rebuttal. Accordingly, the Board denies the appellant's request to strike paragraph 3 of the letter, the Real Estate Transfer Declaration, and the listing sheet and allows this evidence into the record to be given its appropriate weight taking into consideration that the valuation date at issue is January 1, 2020, a date 18 months prior to the subject's sale date.

The record contains a total of twelve comparable sales, with one common sale, and evidence of a July 2021 sale of the subject property for the Board's consideration. The Board gives less weight to the July 2021 sale of the subject property and to the appellant's comparables #2 and #3, which sold less proximate in time to the January 1, 2020 assessment date and are less likely to be indicative of the subject's market value as of that date. Moreover, the appellant's comparable #3 is an 18% larger home than the subject dwelling. The Board also gives less weight to the appellant's comparable #1, which is a 42% larger home than the subject dwelling, and to the board of review's comparables #4 and #6, which are less similar to the subject in

dwelling size than other comparables in this record. The Board gives less weight to the appellant's comparable #6 and the board of review's comparable #5, which each have an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #4 and #5, the appellant's comparable #7/board of review's comparable #2, and the board of review's comparables #1 and #3, which are similar to the subject in dwelling size, age, location, site size, and some features, although four of these comparables each have finished basement area unlike the subject, suggesting that downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from August 2019 to November 2020 for prices ranging from \$262,000 to \$408,000 or from \$92.91 to \$148.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$349,534 or \$123.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Furthermore, the July 2021 sale of the subject gives some probative evidence that the subject is not overvalued. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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

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: February 21, 2023



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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