



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

APPELLANT: Jeffrey S. Campbell
DOCKET NO.: 20-06554.001-R-1
PARCEL NO.: 06-06-200-005

The parties of record before the Property Tax Appeal Board are Jeffrey S. Campbell, 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:

F/Land:	\$283
Homesite:	\$4,120
Residence:	\$85,198
Outbuildings:	\$4,170
TOTAL:	\$93,771

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 one-story dwelling of vinyl siding and brick trim exterior construction with 2,078 square feet of living area. The dwelling was constructed in 2018. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 1,012 square foot attached garage. The property has some ancillary farm buildings and a total site size of 4.18 acres of land area. The site contains 1.41 acres of permanent pasture, 1.03 acres of other farmland, .65 acres of roadway and a 1.09 acre homesite.¹ The property is located in Elmwood, Brimfield Township, Peoria County.

¹ At the hearing, the administrative law judge requested both parties provide an assessment breakdown between farmland use and homesite use for the subject site and both parties' comparables.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal concerning both the subject's land and the improvement assessments. The farm buildings and farmland assessments were not contested. In support of the inequity claim, the appellant submitted information on four equity comparables located from 1.3 to 11 miles from the subject. The comparables are improved with one-story dwellings of vinyl exterior construction ranging in size from 1,959 to 3,270 square feet of living area. The dwellings were constructed from 2016 to 2019. The comparables have basements, two of which are walkout designs. Each comparable has central air conditioning and an attached garage ranging in size from 650 to 1,494 square feet of building area. Two comparables each have one fireplace. The appellant reported the comparables have homesites that contain either 1 acre or 2.29 acres of land area. The comparables have homesite assessments ranging from \$3,550 to \$4,800 or from \$3,550 to \$3,900 per acre of land area. The comparables have improvement assessments ranging from \$66,230 to \$121,910 or from \$33.45 to \$40.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$82,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,163. The subject has a farmland assessment of \$283, a homesite assessment of \$5,810 or \$5,640 per acre of land area, an improvement assessment of \$103,900 or \$50.00 per square foot of living area; and a farm building assessment of \$4,170. Appearing on behalf of the Peoria County Board of Review was member, Chad Jones.

In response to the appeal, Mr. Jones noted that appellant's comparables #3 and #4 were new construction homes that were receiving partial assessments. Mr. Jones stated appellant's comparable #3 would have a full improvement assessment as 100% complete of \$102,870 which was unrefuted by the appellant.

In support of its contention of the correct improvement assessment, the board of review submitted information on five equity comparables located from 6.54 to 16.20 miles from the subject property. The comparables consist of one-story dwellings of aluminum and vinyl or brick exterior construction ranging in size from 1,830 to 2,294 square feet of living area. The dwellings were constructed from 1980 to 2015. The comparables have full basements, two of which are reported to have finished area. Each comparable has central air conditioning and an attached garage ranging in size from 552 to 864 square feet of building area. Comparable #2 also has a 700 square foot detached garage. Three comparables each have one fireplace. The comparables have homesites ranging in size from .57 to 10.02 acres of land area. The comparables have land assessments ranging from \$10,730 to \$22,800 or from \$2,275 to \$18,824 per acre of land area and improvement assessments ranging from \$67,330 to \$135,600 or from \$36.79 to \$60.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, Mr. Campbell noted the board of review comparables are not similar to the subject due to differences in location and/or features. For example, each comparable has finished basement area unlike the subject, comparable #1 is located in a subdivision adjacent to a golf course, comparable #3 is located in a premier subdivision, comparable #4 is located in town far from the subject, and comparable #5 is located in a gated estate on 10 wooded acres unlike the subject's rural setting and it has an inground swimming pool which is not a feature of the subject.

Mr. Campbell also argued that the board of review reported incorrect square footages for their comparables.

In surrebuttal, Mr. Jones from the board of review submitted a memorandum along with Multiple Listing Sheets for each of their comparables that discloses the above grade square footage.

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.

The parties submitted nine equity comparables for the Board's consideration.

As to the homesite assessment, the Board gives less weight to appellant's comparable #4 which is located on a larger wooded 2.29 acre homesite near Peoria unlike the subject's smaller rural 1 acre homesite. The Board gives less weight to the board of review comparables, as #1, #3 and #4 are located in a subdivision or a town unlike the subject's rural setting, while #2 and #5 have larger homesites when compared to the subject's homesite. The Board finds the best evidence of the subject's homesite assessment to be appellant's comparables #1, #2 and #3 which are most similar to the subject in location and size. These comparables have homesite assessments ranging from \$3,550 to \$4,800 or from \$3,550 to \$4,800 per acre of land area. The subject has a homesite assessment of \$5,810 or \$5,640 per acre of land area which is higher than the range established by the best comparables in the record.

As to the improvement assessment, the Board gave less weight to appellant's comparable #1 which has a significantly larger dwelling size when compared to the subject and to appellant's comparable #4 which is located 11 miles from the subject. The Board also gives less weight to the board of review comparables due to differences in location setting, age and/or features when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3. These two comparables are overall more similar to the subject in location, dwelling size, design, age and most features. These comparables have improvement assessments of \$66,230 and \$102,870 or \$33.45 and \$48.36 per square foot of living area. The subject has an improvement assessment of \$103,900 or \$50.00 per square foot of living area, which is greater than the improvement assessments of the two best comparables in this record both on overall and per square foot bases. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's land and improvement assessments are 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:

November 22, 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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