



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

APPELLANT: Todd Harting  
DOCKET NO.: 21-05940.001-R-1  
PARCEL NO.: 12-20-451-004

The parties of record before the Property Tax Appeal Board are Todd Harting, 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:** \$24,150  
**IMPR.:** \$160,770  
**TOTAL:** \$184,920

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 2021 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 frame, stone, and vinyl siding exterior construction with 2,420 square feet of living area.<sup>1</sup> The dwelling was constructed in 2018. Features of the home include an unfinished basement, central air conditioning, and a three-car garage. The property has a 4.38-acre site and is located in Elmwood, Rosefield Township, Peoria County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$400,000 as of June 22, 2021. The appraisal was prepared by Anthony Wallace, a Certified Residential

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<sup>1</sup> The parties differ as to the subject's dwelling size. The Board finds the appraisal, which contained area calculations and a detailed property sketch resulting from an interior and exterior inspection, to be the best evidence of dwelling size in the record.

Real Estate Appraiser. The purpose of the appraisal was to estimate the market value of the subject property for the owner.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using six comparable sales located from 4.68 miles to 27.64 miles from the subject. The comparables are improved with one-story dwellings that range in size from 1,921 to 2,695 square feet of living area. The dwellings are 4 or 18 years old. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a two-car to four-car garage. The parcels range in size from 1.1 acres to 5.1 acres of land area. The sales occurred from June 2020 to March 2021 for prices ranging from \$337,000 to \$540,000 or from \$126.45 to \$281.10 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for financing, site size, dwelling size, condition, and other features to arrive at adjusted prices ranging from \$368,575 to \$463,825. Based on this data, the appraiser arrived at a market value of \$400,000 or \$165.29 per square foot of living area, including land, as of June 22, 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,920. The subject's assessment reflects a market value of \$554,317 or \$229.06 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Peoria County of 33.36% 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 located from 4.6 miles to 10.71 miles from the subject. The comparables consist of one-story dwellings of brick, aluminum, or vinyl siding exterior construction ranging in size from 2,045 to 2,613 square feet of living area. The dwellings were built from 2011 to 2016. Each dwelling has central air conditioning, a basement, with three having finished area, and a garage ranging in size from 552 to 1,131 square feet of building area. Four comparables each have one or three fireplaces. The parcels range in size from 1.01 acres to 8.6 acres of land area. The comparables sold from August 2019 to October 2021 for prices ranging from \$385,001 to \$725,000 or from \$188.26 to \$314.32 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 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 an appraisal and five comparable sales for the Board's consideration. The Board finds that the comparable sales utilized in the appraisal differed from the subject in location, age, and some features. Four of the six appraisal comparables are located outside of Peoria County. No adjustments were made for the significant age differences of comparables #1,

#3, and #6 when compared to the subject. The appraisal states that the subject and comparables were considered similar in effective age, however no effective ages were provided. The appraisal also states that “Due to a lack of similar sales similar in design, GLA, and other amenities, appraiser expanded search area to the entire Tri-County area or approximately 30 miles. [...] The sales provided were the most similar in design and GLA.” However, the record reveals other sales that were similar in design and dwelling size, and more proximate in location which were not utilized by appraiser Wallace without any further explanation. The appellant’s appraisal also states that the value conclusion is as of June 22, 2021, rather than the January 1, 2021 valuation date at issue. This detracts from the appraisal’s reliability as a valid indicator of the subject’s estimated market value as of January 1, 2021. For these reasons, the Board finds that it cannot rely on the appraiser’s opinion and will instead examine the raw sales data submitted by both parties.

The Board gives less weight to the appraisal comparables due to differences in age, dwelling size, and/or location when compared to the subject. The Board also gives reduced weight to board of review comparable #3 due to its remote sale date for valuation as of January 1, 2021.

The Board finds the best evidence of market value to be the board of review’s comparables #1, #2, #4, and #5, which are similar to the subject in age, dwelling size, and some features. These most similar comparables sold for prices ranging from \$458,000 to \$725,000 or from \$199.65 to \$314.32 per square foot of living area, including land. The subject’s assessment reflects a market value of \$554,317 or \$229.06 per square foot of living area, including land, which is within the range established by the best evidence of market value in the record. Based on this evidence, and after considering adjustments to the best comparables for differences, 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



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 18, 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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APPELLANT

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COUNTY

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