



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christopher McClain
DOCKET NO.: 23-03280.001-R-1
PARCEL NO.: 13-24-152-003

The parties of record before the Property Tax Appeal Board are Christopher McClain, 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: \$26,430
IMPR.: \$121,950
TOTAL: \$148,380

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 2023 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 is improved with a two-story dwelling of brick and vinyl siding exterior construction that contains 3,288 square feet of living area. The dwelling was built in 2002 and is approximately 21 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace,¹ four full bathrooms, two half-bathrooms, and an attached garage with 736 square feet of building area. The property has a 12,632 square foot site located in Peoria, Kickapoo 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 improved with 1.5-story or 2-story

¹ The appellant indicted the subject has one fireplace, the board of review describes the home as having three fireplaces, and the copy of the Multiple Listing Service (MLS) listing of the subject property submitted by the appellant describes the home as having two fireplaces. For purposes of this appeal the Board will accept the appellant's description of the number of fireplaces the subject dwelling has.

dwelling with a combination of brick and wood siding, EIFS, or other exterior construction that range in size from 2,952 to 3,986 square feet of living area. The homes range in age from 20 to 27 years old. Each comparable has a basement with three having finished area, central air conditioning, one fireplace, two to four full bathrooms, one or two half bathrooms, and a two-car or a three-car garage ranging in size from 572 to 770 square feet of building area. The comparables have sites ranging in size from 9,583 to 17,424 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .20 to .40 of a mile from the subject property. The sales occurred from June 2023 to November 2023 for prices ranging from \$362,500 to \$438,000 or from \$107.88 to \$141.29 per square foot of living area, including land. To document the information about the subject and the comparables the appellant submitted copies of the Multiple Listing Service (MLS) listings of the properties. The appellant requested the subject's total assessment be reduced to \$135,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,380. The subject's assessment reflects a market value of \$445,185 or \$135.40 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with 1.5-story or 2-story dwellings of brick and vinyl exterior construction that range in size from 3,102 to 3,306 square feet of living area. The homes were built from 1998 to 2004. Each property has a basement with two having finished area, central air conditioning, one fireplace, three to five bathrooms, and an attached garage ranging in size from 746 to 924 square feet of building area. The comparables have sites ranging in size from 20,473 to 37,026 square feet of land area. The comparables have the same neighborhood code as the subject and are located from 1 block to .3 of a mile from the subject property. The sales occurred from April 2022 to March 2023 for prices ranging from \$430,000 to \$470,000 or from \$138.62 to \$142.17 per square foot of living area, including land. As supportive documentation the board of review submitted copies of the property record cards for the subject and the comparables.

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 information on seven comparable sales similar to the subject in location, dwelling style, and age. The Board gives less weight to appellant's comparable sale #4 due to differences from the subject in size as the home is approximately 21% larger than the subject dwelling and is less similar to the subject dwelling in size than the remaining comparables submitted by the parties. The remaining comparables submitted by the parties range in size from 2,952 to 3,306 square feet of living area and have varying degrees of similarity to the subject in features and land area. These six comparables sold for prices ranging from \$362,500 to

\$470,000 or from \$118.19 to \$142.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$445,185 or \$135.40 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, demonstrating the subject property is not overvalued. Based on this evidence the Board finds the assessment of the subject property is reflective of the property's fair cash value 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: _____

October 15, 2024



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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