



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

APPELLANT: Joan Hopp
DOCKET NO.: 23-03331.001-R-1
PARCEL NO.: 14-09-304-006

The parties of record before the Property Tax Appeal Board are Joan Hopp, 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:

LAND: \$7,230
IMPR.: \$27,200
TOTAL: \$34,430

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 consists of a 1-story dwelling of frame construction with 1,324 square feet of living area. The dwelling was constructed in 1952 and is approximately 71 years old. The subject home has a concrete slab foundation and features central air conditioning, one fireplace, and a garage with 220 square feet of building area. The property has a .20 acre site and is located in the city of Peoria, Peoria Township, Peoria County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis containing information on four equity comparables located within two blocks from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story dwellings of frame construction ranging in size from 1,356 to 1,400 square feet of living area and ranging in age from 69 to 74 years old. Three dwellings were each built on a concrete slab foundation and one comparable has an unfinished basement. Each comparable has central

air conditioning and a garage ranging in size from 264 to 748 square feet of building area with comparable #2 having an additional 400-square foot detached garage. Three homes each have one fireplace. The comparables have improvement assessments ranging from \$28,380 to \$31,760 or from \$20.93 to \$22.73 per square foot of living area.

Additionally, the appellant submitted photographs of the subject dwelling depicting water damage in the garage and other areas of the home including water damage to garage walls, cracks in ceilings and doors, damaged floors and windows, and general disrepair. The appellant also submitted a memorandum arguing that the subject dwelling is inequitably assessed given its "poor condition" and considering the assessments of the four comparable properties submitted. Finally, the appellant argued that his exemptions as a senior citizen and a disabled person were not granted as of the date of filing of this appeal. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$27,200 or \$20.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,150. The subject property has an improvement assessment of \$33,920 or \$25.62 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .2 of a mile from the subject, two of which are within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of vinyl, wood, or masonry exterior construction ranging in size from 1,204 to 1,452 square feet of living area that are either 61 or 71 years old. Two dwellings each have a basement, one with finished area, and two dwellings have concrete slab foundations. Each comparable has central air conditioning and a fireplace. Three homes each have a garage containing either 420 or 600 square feet of building area. The comparables have improvement assessments ranging from \$30,270 to \$50,610 or from \$25.14 to \$34.86 per square foot of living area.

The board of review also submitted the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale of the subject property in November 2022 for a price of \$139,900 along with property record cards for the subject and each comparable property.

In rebuttal, the appellant argued that two of the board of review comparables are located in a differing neighborhood code than the subject, have basements unlike the subject, and a higher bathroom count than the subject dwelling.

Conclusion of Law

The taxpayer contends improvement 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 improvement assessment is warranted.

The parties submitted a total of eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #3 and board of review comparables #2 and #3 due to each of these comparables having a basement (one being partially finished), which is dissimilar to the subject's concrete slab foundation. Additionally, the Board gave less weight to appellant's comparable #2 which has two garages, and board of review comparable #1 which lacks a garage feature, both being dissimilar from the subject's single garage amenity.

Based on this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1 and #4, along with board of review comparable #4 as these comparables are most similar to the subject in location, design, age, dwelling size, foundation, and features. However, each of these three comparables has a larger garage relative to the subject's garage meaning that downward adjustments are appropriate to these comparables for this difference in order to make them more equivalent to the subject. The three best comparables in the record have improvement assessments ranging from \$28,380 to \$31,760 or from \$20.93 to \$25.14 per square foot of living area with the most similar comparable (appellant's comparable #1) having an improvement assessment of \$28,380 or \$20.93 per square foot of living area. The subject's improvement assessment of \$33,920 or \$25.62 per square foot of living area falls above the range established by the best equity comparables contained in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

The Board gives no weight to appellant's claim for property tax exemptions. As set forth in the rules of the Property Tax Appeal Board, the Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. 86 Ill.Admin.Code §1910.10(f). (Emphasis added). In addition, the Board gives no weight to the board of review's evidence of the subject's recent sale as this appeal is based on inequity in assessment (uniformity in taxation) rather than market value (overvaluation).

Therefore, based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject dwelling, and after considering the poor condition of the subject dwelling and the adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant established by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is 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 19, 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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