



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

APPELLANT: Roger Heim
DOCKET NO.: 07-01015.001-R-1
PARCEL NO.: 18-04-176-031

The parties of record before the Property Tax Appeal Board are Roger Heim, the appellant, by attorney Clyde B. Hendricks in Peoria, and the Peoria County Board of Review.

Based on the facts and exhibits presented, 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: \$ 2,430
IMPR.: \$ 6,430
TOTAL: \$ 8,860

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,298 square feet of living area that was built in 1925. Features include a concrete slab foundation and a one-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant indicated the subject property was purchased in June 2005 for \$9,500. The appeal petition indicates the property was sold by owner and the buyer and seller were unrelated. The appeal petition did not indicate whether the subject property was advertised for sale. The appellant did not submit any corroborating documentation detailing the terms of the sale, such as a sales contract, Real Estate Transfer Declaration or a settlement statement.

In further support of the overvaluation claim, the appellant submitted three suggested comparable sales. The comparables are located in different neighborhood codes than the subject as defined by the local assessor. In addition the comparables

proximate location in relation to the subject was not disclosed. The comparables consist of one or one and one-half story frame or brick and frame dwellings that were built from 1895 to 1958 and range in size from 960 to 1,326 square feet of living area. Two comparables have unfinished basements and one comparable has a partial finished basement. One comparable has a fireplace and one comparable has a two-car garage. The comparables sold from June 2007 to August 2007 for prices ranging from \$14,000 to \$23,500 or from \$11.11 to \$24.47 per square of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$8,860 was disclosed. The subject's assessment reflects an estimated market value of \$26,670 or \$20.55 per square foot of living area including land using Peoria County's 2007 three-year median level of assessments of 33.22%.

In support of the subject's assessment, the board of review submitted property record cards and a market analysis of three comparable sales. One comparable is located in the subject's same neighborhood code as defined by the local assessor. The comparables proximate location in relation to the subject was not disclosed. The comparables consist of one-story frame dwellings that were built from 1910 to 1925 and range in size from 939 to 1,344 square feet of living area. The comparables have unfinished basements. Two comparables have finished attics. Two comparables contain central air conditioning, one comparable has a fireplace and one comparable has a garage. The comparables sold from April 2007 to December 2007 for prices ranging from \$32,000 to \$40,000 or from \$29.68 to \$34.08 per square of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted Multiple Listing Sheets for the comparable sales submitted by the board of review. The appellant argued the comparables have updated features and are in superior condition when compared to the subject. The appellant also argued it is unfair to compare owner occupied dwellings to a rental dwelling, but failed to identify which comparables are owner occupied or rental dwellings.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

First, the Board gave little weight to the subject's June 2005 sale price. The Board finds the sale price is considered dated as the transaction occurred approximately 1.5 years prior to the subject's January 1, 2007 assessment date. Furthermore, the Board finds appellant did not submit any corroborating documentation detailing the terms of the subject's sale, such as a sales contract, Real Estate Transfer Declaration or a settlement statement. Finally, the Board finds the appellant's appeal petition did not disclose whether the subject property was advertised or exposed to the open market to be considered an arm's-length transaction.

The record also contains six suggested comparable sales for the Board's consideration. The Board finds neither of the parties' comparables is particularly similar to the subject. For example, both parties' comparables have finished and unfinished basements, unlike the subject's concrete slab foundation. Two comparables submitted by the appellant are dissimilar one and one-half story dwellings and two comparables submitted by the board of review have finished attics, dissimilar to the subject. Both parties' comparables sold for prices ranging from \$14,000 to \$40,000 or from \$11.11 to \$34.08 per square of living area including land. The subject's assessment reflects an estimated market value of \$26,670 or \$20.55 per square foot of living area including land. After considering adjustments to both parties' comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

Member

DISSENTING:

C E R T I F I C A T I O N

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 22, 2010

Allen Castrovillari

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 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 the subsequent year 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.

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.