



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

APPELLANT: Doug Huff  
DOCKET NO.: 07-01031.001-R-1  
PARCEL NO.: 14-28-427-021

The parties of record before the Property Tax Appeal Board are Doug Huff, 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 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: \$930  
IMPR: \$0  
TOTAL: \$930**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,750<sup>1</sup> square foot lot that is improved with a cellular tower. The subject property is located in City of Peoria Township, Peoria County, Illinois.

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 submitted a Real Estate Transfer Declaration indicating the subject property was purchased in December 2006. The subject's sale was part of a bulk sale of seven properties, with the subject having an allocated sale price of \$2,785. The appeal petition indicates buyer and seller were unrelated. The seller was the County of Peoria. Based on this evidence, the appellant requested a reduction in the subject's assessment.

---

<sup>1</sup> The Real Estate Transfer Declaration (PTAX 203) submitted by the appellant depicts that the subject parcel contains 3,750 square feet of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$23,650 was disclosed. The subject's assessment reflects an estimated market value of \$71,192 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 a short letter addressing the appeal; email exchanges from the local township assessor and the board of review; and a copy of section 3.14 of the City of Peoria Code pertaining to the removal of abandoned towers and surety requirements. The board of review did not submit any independent market evidence in support of its assessment of the subject property or evidence to refute the subject's sale price. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has overcome this burden.

The Property Tax Board finds the only evidence in this record regarding the subject's fair cash value is its December 2006 sale price of \$2,785. Although the arm's-length nature of the subject's transaction could be called into question, the Board finds the board of review did not submit any market value evidence to support the subject's assessed value. Therefore, the Property Tax Appeal Board finds the appellant has demonstrated the subject property is overvalued by a preponderance of the evidence and a reduction in the subject's assessment 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 Morris*

Member

*Shawn R. Lerbis*

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: December 3, 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.