



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

APPELLANT: Merle & Carol Huff
DOCKET NO.: 07-01043.001-R-1
PARCEL NO.: 14-23-151-014

The parties of record before the Property Tax Appeal Board are Merle & Carol Huff, the appellants, 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: \$ 4,010
IMPR.: \$ 30,720
TOTAL: \$ 34,730

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story concrete block dwelling containing 1,776 square feet of living area that was built in 1937. Features include a concrete slab foundation and a 936 square foot detached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted three comparable sales. None of the comparables are located in the subject's assessment neighborhood code as defined by the local assessor. In addition, their proximate locations in relation to the subject were not disclosed. The comparables consist of one or one and one-half story frame dwellings that were built from 1905 to 1955 and range in size from 864 to 1,728 square feet of living area. Two comparables have unfinished basements and one comparable has a concrete slab foundation. Two comparables have central air conditioning. Two comparables sold in March 2005 and August 2007 for prices of \$30,000 and \$43,000 or \$24.88 and \$34.72 per square of living area including land. One comparable was reported to be

a sale offering for \$29,900 or \$29.63 per square of living area including land.

The appellants noted the subject has odd features with a large garage, new roof and windows, but has never been rented. The appellants also allege the subject was purchased for \$20,000. No sale date was provided. Based on this evidence, the appellants argued the subject property has a maximum value of \$45,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$34,730 was disclosed. The subject's assessment reflects an estimated market value of \$104,545 or \$58.87 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 assessment neighborhood code as defined by the local assessor. The comparables' proximate locations in relation to the subject were not disclosed. The comparables consist of a one-story and two, two-story brick or frame dwellings that were built from 1936 to 1940. The dwellings range in size from 672 to 1,700 square feet of living area. One comparable has an unfinished basement and two comparables have partial finished basements. All the comparables have central air conditioning and a garage. Two comparables have at least one fireplace. The comparables sold from December 2005 to August 2006 for prices ranging from \$75,000 to \$149,000 or from \$73.47 to \$111.61 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 appellants submitted Multiple Listing Sheets for the comparable sales submitted by the board of review. The appellants argued the comparables have updated features and are in superior condition when compared to the subject. The appellants argued two comparables are located miles from the subject. The appellants 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 appellants 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 appellants have not overcome this burden.

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to all the comparables submitted by the appellants and comparable 2 submitted by the board of review due to their dissimilar design and/or smaller size when compared to the subject. The Board finds comparables 1 and 3 submitted by the board of review are most similar when compared to the subject in design, age, size and features. They sold for prices of \$124,900 and \$149,000 or \$73.47 and \$89.01 per square of living area including land. The subject's assessment reflects an estimated market value of \$104,545 or \$58.87 per square foot of living area including land, which is considerably less than the two most similar comparables contained in this record. After considering adjustments to the most similar 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 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.