



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

APPELLANT: Merle & Carol Huff  
DOCKET NO.: 07-01053.001-R-1  
PARCEL NO.: 14-22-457-021

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:** \$ 3,470  
**IMPR.:** \$ 6,120  
**TOTAL:** \$ 9,590

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 584 square feet of living area that was built in 1929. The dwelling is situated on concrete slab foundation.

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. Two comparables are located in different assessment neighborhood codes than the subject as defined by the local assessor. In addition the comparables' proximate locations in relation to the subject were not disclosed. The comparables consist of one-story frame or brick and frame dwellings that were built from 1920 to 1954 and range in size from 625 to 740 square feet of living area. Two comparables have unfinished basements and one comparable has a concrete slab foundation. One comparable has a garage. The comparables sold from February to April 2007 for prices ranging from \$28,000 to \$30,000 or from \$38.88 to \$47.97 square of living area including land. Based on this evidence, the appellants 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 \$9,590 was disclosed. The subject's assessment reflects an estimated market value of \$28,868 or \$49.43 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, a location map and a market analysis of three comparable sales. The comparables are not located in the subject's assessment neighborhood code as defined by the local assessor, however; the comparables are located from six to eight blocks from the subject. The comparables consist of one-story frame dwellings that were built from 1925 to 1935 and contain from 546 to 660 square feet of living area. One comparable has an unfinished basement and two comparables do not have basements. One comparable has a garage. The comparables sold from November 2005 to September 2006 for prices ranging from \$26,000 to \$36,900 or from \$45.14 to \$62.27 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 also pointed out some errors regarding the description of the comparables. 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 (2<sup>nd</sup> 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 comparables were mostly similar to the subject in age and size, but two comparables submitted by the appellant and one comparable submitted by the board of review had basements, unlike the subject. In addition, comparable 3 submitted by the appellant and comparable 1 submitted by the board of review have garages, superior to the subject. Notwithstanding that the appellant failed to disclose the proximate location of the comparables in relation to the subject, both parties' comparables sold for prices ranging from \$28,000 to

\$36,900 or \$38.88 to \$62.27 per square of living area including land. The subject's assessment reflects an estimated market value of \$28,868 or \$49.43 per square foot of living area including land. After considering adjustments to the 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.