



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

APPELLANT: Doug Huff  
DOCKET NO.: 07-01125.001-R-1  
PARCEL NO.: 18-04-101-002

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 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:** \$1,940  
**IMPR.:** \$9,030  
**TOTAL:** \$10,970

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,135 square feet of living area that was built in 1935. The dwelling has a crawl-space foundation.<sup>1</sup>

The appellant marked recent sale as the basis of the appeal. In support of this argument the appellant completed Section IV of the appeal form asserting the subject property was purchased from the County in December 2006 at a tax sale for a price of \$4,637. The appellant further indicated the subject was advertised for sale. The appellant also submitted a copy of page 1 of an Illinois Real Estate Transfer Declaration (PTAX-203) indicating seven parcels were transferred in June 2007 for a price of \$29,995. Page 1 of the form did not list the subject parcel as part of the property being transferred and further indicated the property was not advertised for sale. In addition, the appellant submitted a copy of a Deed In Trust recorded on October 2, 2007, however, the deed made no reference to the subject parcel. As a final submission, the appellant provided a document entitled

<sup>1</sup> The appellant reports the subject as having a slab foundation. The board of review reports the subject as having a 646 square foot unfinished basement. The Property Record Card depicts a crawl-space foundation.

Consolidated Owes Realtax 2007 listing seven properties including the subject that reflected these properties had a total price of \$29,994.65. Based on this evidence the appellant requested a assessment of \$1,550.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$10,970 was disclosed. The subject's assessment reflects an estimated market value of \$33,022 or \$29.09 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 suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject; however, their proximity in relation to the subject was not disclosed. The comparables consist of one-story frame dwellings that were built from 1920 to 1950. They contain from 840 to 960 square feet of living area. Two comparables have unfinished basements and one has a basement that is partially finished. Two comparables have central air conditioning and one comparable has a 240 square foot detached garage. The comparables sold from April 2005 to May 2007 for prices ranging from \$35,000 to \$39,000 or from \$40.63 to \$43.61 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 appellant argued that comparable #2 and #3 submitted by the board of review are located two to three miles from the subject. Additionally, comparable #2 has a finished basement and comparables #1 and #3 have central air conditioning. 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The appellant's evidence contains an Illinois Real Estate Transfer Declaration, a Deed In Trust and a list of seven properties with the heading Consolidated Owes Realtax 2007. The appellant marked on the appeal form that the subject property was advertised for sale in a local paper, however, the Illinois Real Estate Transfer Declaration discloses that the property was not

advertised for sale and the subject property was not included on the Illinois Real Estate Transfer Declaration. Additionally, the appellant indicated the subject was purchased from the County at a tax sale. Therefore, the Board gives little weight to the arm's-length nature of the sales transaction and finds the evidence does not demonstrate the subject is overvalued.

The board of review submitted three comparable sales for the Board's consideration. Although two of the board of review's comparables sold in 2005, the Board finds these transactions are better indicators of value than the evidence submitted by the appellant. The three comparables submitted by the board of review sold from April 2005 to May 2007 for prices ranging from \$35,000 to \$39,000 or from \$40.63 to \$43.61 per square of living area, including land. The subject's assessment reflects an estimated market value of \$33,022 or \$29.09 per square foot of living area including land, which is below the range established by the most similar sales in the record. 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 P. 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: October 21, 2011

*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.