



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

APPELLANT: Roger Heim
DOCKET NO.: 07-01213.001-R-1
PARCEL NO.: 14-35-302-036

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: \$1,330
IMPR.: \$6,560
TOTAL: \$7,890

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 87 year-old, one-story, bungalow style frame dwelling that contains 946 square feet of living area. Features of the home include a partial unfinished basement.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted multiple listing sheets and a grid analysis of three comparable properties, two of which are located in the same assessor's assigned neighborhood code as the subject. The comparables consist of 1.0-story or 1.5-story frame dwellings that were built in 1920 or 1930 and range in size from 540 to 1,048 square feet of living area. Two comparables have partial unfinished basements and one has a one-car garage. The comparables were reported to have sold in April or August 2007 for prices ranging from \$7,500 to \$10,000 or from \$7.15 to \$18.51 per square foot of living area including land. Based on this evidence, the

appellant requested the subject's assessment be reduced to \$5,400, reflecting a market value of approximately \$16,200.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$7,890 was disclosed. The subject has an estimated market value of \$23,751 or \$25.11 per square foot of living area including land as reflected by its assessment and the 2007 Peoria County 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 grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story, bungalow style frame dwellings that were built in 1930 or 1935 and range in size from 946 to 1,986 square feet of living area. Features of the comparables include full or partial unfinished basements. One comparable has central air conditioning and one has a 240 square foot garage. The comparables sold between October 2004 and November 2006 for prices ranging from \$45,000 to \$ 51,000 or from \$42.69 to \$53.91 per square foot 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 the board of review's comparables had amenities not enjoyed by the subject and that several comparables sold well before the subject's assessment date. The appellant also argued it was unfair to compare owner-occupied dwellings with rental properties.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the parties submitted a total of six comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables 1 and 3 because they differed from the subject in design, foundation and/or living area. The Board also gave less weigh to the board of review's comparables 2 and 3 because their 2004 and 2005 sale dates occurred too long before the subject's January 1, 2007 assessment date to provide reliable estimates of the subject's market value. The Board finds the appellant's comparable 2 and the board of review's comparable 1 were similar to the subject in design,

exterior construction, size, location and some features and sold for prices of \$8.40 and \$42.69 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$25.11 per square foot of living area including land falls between these two most representative comparables. Therefore, the Board finds the evidence in this record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence. For this reason, the Board finds the subject's assessment as determined by the board is correct 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. 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: December 23, 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.