



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

APPELLANT: Roger Heim  
DOCKET NO.: 07-01234.001-R-1  
PARCEL NO.: 14-35-304-041

The parties of record before the Property Tax Appeal Board are Roger Heim, the appellant(s), 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:** \$1,840  
**IMPR.:** \$6,133  
**TOTAL:** \$7,973

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 87 year-old, one and one-half-story bungalow style frame dwelling that contains 2,048 square feet of living area. Features of the home include a partial unfinished basement and an 840 square foot garage.

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 a multiple listing sheet detailing the subject property's sale on June 12, 2007 for \$24,000. The appellant indicated the sale was not between related parties. Based on this evidence, the appellant requested the subject's assessment be reduced to \$8,000, reflecting a market value of approximately \$24,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$15,310 was disclosed. The subject has an estimated market value of \$46,087 or \$22.50 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. The comparables consist of one-story bungalow style frame dwellings that were built in 1930 or 1935 and range in size from 946 to 1,086 square feet of living area. All the comparables have 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.

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 property's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted evidence of the subject's June 2007 sale for \$24,000, while the board of review submitted information on three comparable sales. The appellant indicated the sale was through the multiple listing service but was not between related parties. The Board gave less weight to the board of review's comparables because they differed significantly from the subject in living area. The Board further finds the board of review did not submit any evidence indicating the subject's sale was not an arm's-length transaction. Therefore, the Board finds the best evidence in this record of the subject's market value as of its January 1, 2007 assessment date is its June 2007 sale for \$24,000. Since market value has been established, the 2007 Peoria County three-year median level of assessments of 33.22% shall apply.

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 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 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.