



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

APPELLANT: Roger Heim  
DOCKET NO.: 07-01244.001-R-1  
PARCEL NO.: 14-33-202-018

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:** \$2,710  
**IMPR.:** \$14,790  
**TOTAL:** \$17,500

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 82 year-old, one-story frame dwelling that contains 1,050 square feet of living area. Features of the home include a full basement with 300 square feet of finished area, central air conditioning and a 400 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 indicated the subject property sold on February 1, 2007 for \$32,000. No settlement statement, or Real Estate Transfer Declaration was submitted to document this sale. The appellant did not indicate whether this sale was between related parties, or whether the subject was advertised for sale through the open market. Based on this evidence, the appellant requested the subject's assessment be reduced to \$10,670, reflecting a market value of approximately \$32,010.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$17,500 was disclosed. The subject has an estimated market value of \$52,679 or \$50.17 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 1927 or 1930 and range in size from 920 to 1,075 square feet of living area. Features of the comparables include central air conditioning and full basements, one of which contains 400 square feet of finished area. Two comparables have garages that contain 280 and 728 square feet of building area, respectively. The comparables sold between August and December 2007 for prices ranging from \$60,500 to \$68,500 or from \$63.72 to \$68.15 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 several of the board of review's comparables had amenities not enjoyed by the subject and comparable 3 did not sell through the Multiple Listing Service. 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the appellant reported the subject property sold in February 2007 for \$32,000. However, the appellant submitted no evidence that this sale meets the test of an arm's-length transaction. The evidence did not indicate whether the subject property was advertised for sale on the open market, whether the buyer and seller were related parties, or whether the parties were under duress to complete the transaction. Absent this information, the Board finds the subject's sale cannot be relied on as a valid indicator of the subject's market value as of the January 1, 2007 assessment date under appeal. Therefore, the Board gave little weight to the scant evidence submitted by the appellant regarding the subject's February 2007 sale. The Board

finds the board of review submitted three comparable properties that were similar to the subject in design, exterior construction, age, size, location and most features and sold for prices ranging from \$63.72 to \$68.15 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$50.17 per square foot of living area including land falls below this range. 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 and the subject's assessment as determined by the board of review 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 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 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.