



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

APPELLANT: Merle G. Huff
DOCKET NO.: 07-01375.001-R-1
PARCEL NO.: 14-30-253-031

The parties of record before the Property Tax Appeal Board are Merle G. 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: \$6,820
IMPR.: \$30,140
TOTAL: \$36,960

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 14,550 square foot parcel improved with a 48 year-old, bi-level style frame dwelling that contains 1,784 square feet of living area. Features of the home include central air conditioning, a fireplace, 508 square feet of lower level living area and an integral basement garage.

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 claimed the subject sold in May 2002 for \$75,793 at a county tax sale. The appellant argued that since the subject has remained vacant, needs a new roof and carpet, that its assessment should reflect the 2002 sale. Based on this evidence, the appellant requested the subject's assessment be reduced to \$25,340.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$36,960 was disclosed. The subject has an estimated market value of \$111,258 or \$62.36 per square foot of living area including land, as reflected by

its assessment and Peoria County's 2007 three-year median level of assessments of 33.22%.

In support of the subject's estimated market value as reflected by its 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 split-level style frame or masonry dwellings, built between 1956 and 1967, that range in size from 1,816 to 2,376 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces and integral basement garages. Two comparables have 217 and 450 square feet of finished lower levels. The comparables sold between June and September 2006 for prices ranging from \$123,000 to \$143,500 or from \$54.67 to \$79.02 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant argued the subject sold in "distressed condition" and that the board of review's comparables have updates and improvements not enjoyed by the subject.

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 appellant argued the subject's assessment should reflect the property's May 2002 sale for \$75,793. The subject sold at a tax sale in "distressed condition" and needs a new roof, carpet and other items of rehabilitation. The Board finds the subject's 2002 sale cannot be relied on as a valid indication of the subject's market value as of the January 1, 2007 assessment date under appeal. The board of review submitted three comparable sales of similar style homes in the subject's neighborhood. Two of these properties were given less weight in the Board's analysis because they were significantly larger in living area when compared to the subject. The third comparable, although slightly newer than the subject, was similar to it in most respects and 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 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: June 18, 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.