



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

APPELLANT: Roger Heim  
DOCKET NO.: 07-01711.001-R-1  
PARCEL NO.: 18-03-184-004

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 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:** \$1,360  
**IMPR:** \$4,454  
**TOTAL:** \$5,814

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 77 year-old two-story frame dwelling that contains 1,498 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 a Real Estate Transfer Declaration that documents the subject's sale in September 2005 for \$17,500. The appellant indicated the subject was sold by a realtor, advertised through the Multiple Listing Service and was not a transfer between related parties. Based on this evidence, the appellant requested the subject's assessment be reduced to \$5,840, reflecting a market value of approximately \$17,520.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$9,940 was disclosed. The subject has an estimated market value of \$29,922 or \$19.97 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 two-story frame dwellings that were built between 1910 and 1930 and range in size from 1,456 to 1,698 square feet of living area. All the comparables have full or partial unfinished basements, one has a fireplace and two have garages that contain 288 and 600 square feet of building area, respectively. The comparables sold between June 2006 and May 2007 for prices ranging from \$32,000 to \$35,000 or from \$20.02 to \$21.98 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 documenting the subject's sale in September 2005 for \$17,500, while the board of review submitted three comparable sales. The appellant's evidence indicated the subject was advertised through the Multiple Listing Service, sold through a realtor and was not a transfer between related parties. These factors indicate the subject's sale had the elements of an arm's-length transaction. The board of review's comparables were generally similar to the subject and sold for prices ranging from \$20.02 to \$21.98 per square foot of living area including land. Notwithstanding the board of review's comparables, the Property Tax Appeal Board finds the best evidence of the subject's market value is its September 2005 sale for \$17,500. 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. 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.