



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

APPELLANT: Roger Heim  
DOCKET NO.: 07-01938.001-R-1  
PARCEL NO.: 18-18-101-016

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:** \$800  
**IMPR.:** \$8,888  
**TOTAL:** \$9,688

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 67 year-old, one-story, cottage style frame dwelling that contains 676 square feet of living area. Features of the home include central air conditioning and a full basement with 350 square feet of finished area.

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 the subject's property record card, as well as multiple listing sheets and a grid analysis of three comparable properties. The comparables consist of one-story, cottage or bungalow style dwellings of frame, concrete block or composition exterior construction that were built between 1910 and 1949 and range in size from 546 to 884 square feet of living area. All of the comparables have one-car garages, one has central air conditioning and one has a partial unfinished basement. These properties sold in October or December 2006 for prices ranging from \$4,000 to \$6,000 or from

\$4.87 to \$9.15 per square foot of living area including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$5,100, reflecting a market value of approximately \$15,300.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$10,120 was disclosed. The subject has an estimated market value of \$30,464 or \$45.06 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 one-story, cottage style dwellings that were built in 1946 or 1949 and contain 676 square feet of living area. Features of the comparables include garages that contain 280 or 440 square feet of building area. One comparable has a full basement with 450 square feet of finished area. These properties sold between October 2007 and October 2008 for prices of \$30,000 or \$37,500 or \$44.38 and \$55.47 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables have features not enjoyed by the subject, that the sale of comparable 1 may not have been an arm's length transaction and comparable 2 sold in October 2008, well after the subject's assessment date. The appellant contends numerous updates were performed after a June 2005 sale of this property.

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 a 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 met this burden.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparables 1 and 2 because they had no basements, dissimilar to the subject's full and partially finished basement and to his comparable 3 because it was much older than the subject and had only a partial unfinished basement. The Board also gave less weight to the board of review's comparable 2 because its October 2008 sale occurred too long after the subject's January 1, 2007

assessment date to reliably indicate a value for the subject. The Board gave less weight to the board of review's comparable 3 because it was dissimilar to the subject in age and foundation and had a 440 square foot garage not enjoyed by the subject. The Board finds the board of review's comparable 1 was identical to the subject in design, size and foundation and sold for \$44.38 per square foot of living area including land, which is less than the subject's estimated market value as reflected by its assessment of \$45.06 per square foot of living area including land. The Board further finds this comparable was nine years newer than the subject and featured a 280 square foot garage not enjoyed by the subject. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record does not support the subject's assessment and a 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: July 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.