



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

APPELLANT: Doug Huff
DOCKET NO.: 07-01942.001-R-1
PARCEL NO.: 18-18-357-012

The parties of record before the Property Tax Appeal Board are Doug 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: \$780
IMPR: \$7,050
TOTAL: \$7,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 59 year-old, one-story, cottage style frame dwelling that contains 972 square feet of living area. Features of the home include a 440 square foot 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 December 2006 for \$3,234 at the Peoria County tax sale. The appellant asserted the sale was advertised in a local newspaper and that the subject's assessment should be reduced to \$1,080 to reflect the tax sale amount. The appellant further contends the subject's property record card erroneously depicts the subject's sale price at \$29,995, which is actually the total purchase price of seven comparable properties, including the subject. The appellant submitted a sheet that depicts the street addresses, parcel numbers and sale prices of these seven properties.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$7,830 was disclosed. The subject has an estimated market value of \$23,570 or \$24.25 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 frame dwellings that were built between 1940 and 1950 and range in size from 720 to 784 square feet of living area. Two comparables have full basements, one of which has 300 square feet finished as a recreation area and one has central air conditioning. These properties sold between July 2005 and June 2006 for prices ranging from \$18,800 to \$25,250 or from \$23.98 to \$35.07 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 reiterated the subject's 2006 sale for \$3,234 as part of a larger sale of seven properties for \$29,995 and also argued several of the board of review's comparables have features 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 2006 sale for \$3,234 at a county tax sale was reflective of the subject's market value, whereas the board of review submitted three comparables. The Board gave less weight to the subject's sale because the arm's-length nature of the subject's transaction and sale price is questionable. The Illinois Supreme Court defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). The evidence disclosed the subject property was somewhat advertised for sale through a local newspaper, as required by law, and sold by auction. In addition, the parties of the transaction were not related.

However, the Board finds that Peoria County was compelled not only by law, but to the benefit of all county residents, to sell the property to the highest bidder through auction, regardless of whether the selling price was reflective of its fair market value.

The Board gave less weight to the board of review's comparables 1 and 3 because they differed in foundation when compared to the subject. The board of review's comparable 2 was similar to the subject in design, exterior construction, age and some features and its sale for \$35.07 per square foot of living area including land supports the subject's estimated market value as reflected by its assessment of \$24.25 per square foot of living area including land.

In summary, the Property Tax Appeal Board finds the subject's 2006 sale for \$3,234 at the Peoria County tax auction was not an arm's length transaction and cannot be relied on as a value indicator for the subject because of the subject's compulsory sale as required by law. The Board finds the subject's assessment is supported by the most similar comparable sale offered by the board of review 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: 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.