



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

APPELLANT: Roger Heim  
DOCKET NO.: 07-01947.001-R-1  
PARCEL NO.: 14-32-431-016

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 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:** \$2,200  
**IMPR.:** \$10,950  
**TOTAL:** \$13,150

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 80 year-old, one-story bungalow style frame dwelling that contains 940 square feet of living area. Features of the home include a partial basement with 288 square feet of finished area, central air conditioning and a 440 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 submitted multiple listing sheets and a grid analysis of three comparable properties, two of which are located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two, 1.5-story frame dwellings and one, 1.0-story frame dwelling. The comparables were built between 1919 and 1926 and range in size from 812 to 1,032 square feet of living area. All the comparables have full or partial basements, one of which has 250 square feet of finished area, one has a carport and one has a one-car garage. The comparables were reported to have sold between November 2006 and May 2007 for prices ranging from

\$19,000 to \$28,000 or from \$21.99 to \$34.48 per square foot of living area including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$7,920, reflecting a market value of approximately \$23,760.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$13,150 was disclosed. The subject has an estimated market value of \$39,585 or \$42.11 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 frame dwellings that were built in 1924 or 1925 and range in size from 828 to 1,055 square feet of living area. All three comparables have full basements, one of which has 402 square feet of finished area, two comparables have central air conditioning and two have garages that contain 324 and 576 square feet of building area. The comparables sold between April and October 2006 for prices ranging from \$37,000 and \$58,900 or from \$37.60 to \$71.14 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 the board of review's comparables did not sell through the multiple listing service and that these properties have amenities the subject lacks. The appellant also argued it was unfair to compare owner-occupied dwellings with rental properties. The appellant did not indicate with credible market evidence how the amenities may have impacted the comparables' market values or assessments.

After hearing the testimony 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 parties submitted a total of six comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables 2 and 3 because they differed from the subject in design. The Board finds the appellant's comparable 1 and the board of review's comparables were similar to the subject in design, exterior construction,

age, size and some features and sold for prices ranging from \$26.64 to \$71.14 per square foot of living area including land. The subject's estimated market value \$42.11 per square foot of living area including land as reflected by its assessment fall within 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. For this reason, the Board finds 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.