



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

APPELLANT: Roger Heim  
DOCKET NO.: 08-02583.001-R-1  
PARCEL NO.: 14-33-151-002

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:** \$3,480  
**IMPR.:** \$17,520  
**TOTAL:** \$21,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 108 year-old, two-story style frame dwelling that contains 1,981 square feet of living area. Features of the home include a full unfinished basement and a 484 square foot detached garage. The subject is located in Peoria, Peoria Township, Peoria County.

The appellant appeared before 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, property record cards and a grid analysis of three comparable properties, one of which is located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of one-story or 1.5-story frame dwellings that were built between 1900 and 1935 and range in size from 720 to 1,488 square feet of living area. Features of the comparables include full unfinished basements. One comparable has central air conditioning and one has a 200 square foot detached garage. These properties reportedly sold between February 2007 and February 2008 for prices ranging from \$23,500 to \$36,000 or from \$24.19 to \$32.64

per square foot of living area including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$11,000, reflecting a market value of approximately \$33,000.

During the hearing, the appellant claimed the subject is presently used as a single-family home, but was originally constructed as a duplex.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$27,620 was disclosed. The subject has an estimated market value of \$83,369 or \$42.08 per square foot of living area including land, as reflected by its assessment and Peoria County's 2008 three-year median level of assessments of 33.13%.

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, one of which is located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story or 1.5-story style frame dwellings that were built in 1900 or 1920 and range in size from 1,626 to 2,395 square feet of living area. Features of the comparables include partial unfinished basements. Two comparables have central air conditioning and one has a 484 square foot garage. These properties sold between January and September 2008 for prices ranging from \$44,500 to \$69,900 or from \$20.04 to \$37.04 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review argued it submitted duplex comparables in support of the subject's assessment because, according to public records, the subject is a duplex. The board offered to reduce the subject's assessment to \$21,000 or \$31.80 per square foot of living area including land, reflecting a market value of approximately \$63,000. This offer was rejected by the appellant.

In rebuttal, the appellant argued two of the board of review's comparables have features not enjoyed by the subject and one is located in a superior neighborhood. The appellant also argued the board of review's comparable #2 has \$25,000 in improvements, but failed to submit credible market evidence to demonstrate any increased value attributable to the improvements.

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 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 because they differed significantly in living area and/or design when compared to the subject. The Board also gave less weight to the board of review's comparable #3 because it, too, differed significantly in living area. The Board finds the board of review's comparables #1 and #2 were similar to the subject in age, size, exterior construction and some features and sold for prices ranging of \$44,500 to \$69,900 or \$20.04 and \$37.04 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$83,369 or \$42.08 per square foot of living area including land falls above this range. 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

*J. R.*

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: February 24, 2012

*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.