



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

APPELLANT: Doug Huff
DOCKET NO.: 08-02599.001-R-1
PARCEL NO.: 18-04-101-002

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: \$2,010
IMPR.: \$9,350
TOTAL: \$11,360

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 73 year-old, one-story bungalow style frame dwelling that contains 1,135 square feet of living area. Features of the home include a partial unfinished basement. The subject is located in Peoria, Peoria Township, Peoria County.

Through his attorney, 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 Multiple Listing Service data 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 two-story or one-story frame dwellings that were built between 1880 and 1930 and range in size from 1,128 to 1,306 square feet of living area. Features of the comparables include full or partial unfinished basements and detached garages that contain from 200 to 360 square feet of building area. The comparables were reported to have sold between January and March 2007 for prices ranging from \$23,000 to \$29,900 or from \$20.39 to \$25.87

per square foot of living area including land. The appellant also submitted documentation of the subject's December 2006 sale for \$4,637 at the Peoria County tax sale. Based on this evidence the appellant requested the subject's total assessment be reduced to \$5,000, reflecting a market value of approximately \$15,000.

During the hearing, the appellant acknowledged the subject's December 2006 sale at the Peoria County tax sale was likely not an arm's-length transaction.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$11,360 was disclosed. The subject has an estimated market value of approximately \$34,289 or \$30.21 per square foot of living area including land, as reflected by its assessment and the Peoria County 2008 three-year median level of assessments of 33.13%.

In support of the subject's 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 neighborhood code as the subject, as determined by the township assessor. The comparables consist of one-story bungalow style frame dwellings that were built between 1920 and 1950 and range in size from 840 to 960 square feet of living area. Features of the comparables include full or partial basements, one of which has 420 square feet of finished area. Two comparables have central air conditioning and one has a 240 square foot garage. The comparables sold between April 2005 and May 2007 for prices ranging from \$35,000 to \$39,000 or from \$40.63 to \$43.61 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board first finds no weight was given to the subject's December 2006 sale for \$4,637, as this was a tax sale and not reflective of market value, which was acknowledged by the appellant. The Board next finds the parties submitted six comparables in support of their respective arguments. The Board gave less weight to the appellant's comparable #1 because it was significantly older than the subject. The Board also gave less weight to the board of review's comparables #1 and #2 because

they sold in 2005. These sales occurred too distant in time to provide reliable indications of the subject's market value as of the January 1, 2008 assessment date at issue in this appeal. The Board finds the remaining comparables were similar to the subject in terms of design, exterior construction, age, size and some features and sold for prices ranging from \$29,000 to \$38,900 or from \$22.21 to \$43.61 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$34,289 or \$30.21 per square foot of living area including land falls within this range.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and 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

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.