



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

APPELLANT: Doug Huff
DOCKET NO.: 08-02601.001-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 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: \$810
IMPR: \$6,642
TOTAL: \$7,452

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 60 year-old, one-story, cottage style frame dwelling that contains 972 square feet of living area. Features of the home include a fireplace and a 440 square foot detached garage. The subject is located in Peoria, Peoria Township, Peoria County.

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 limited data on a purchase of the property, the subject's property record card 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 style frame dwellings that were built in 1889 or 1900 and range in size from 1,027 to 1,318 square feet of living area. All the comparables have full or partial unfinished basements, one has central air conditioning and one has a 240 square foot garage. These properties sold between March and November 2007 for prices ranging from \$9,500 to \$15,000 or from \$9.25 to \$12.23 per square foot of living area including land. The appellant

also submitted documentation regarding the subject's sale in December 2006 for \$3,234, along with several other properties at a Peoria County tax sale. Based on this evidence, the appellant requested the subject's assessment be reduced to \$1,340, reflecting a market value of approximately \$4,020.

During the hearing, the appellant acknowledged the subject sold at a tax sale, but asserted it had never been rented and had been "abandoned and trashed."

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$8,110 was disclosed. The subject has an estimated market value of \$24,479 or \$25.18 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 located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story, cottage style 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. One comparable has central air conditioning, one has a fireplace and one has a 336 square foot garage. 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 argued it was unfair to compare rental properties like the subject to owner-occupied properties.

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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the evidence in this record does not support the subject's assessment.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparables because they were much older than the subject and/or differed in design and living area. The Board also gave less weight to the board of review's comparable #2 because it sold in

July 2005, long before the subject's January 1, 2008 assessment date. The Board finds the board of review's two remaining comparables were similar to the subject in design, age, exterior construction and location and sold for prices ranging from \$23.98 to \$25.75 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$25.18 per square foot of living area falls between these two comparables. However, each of these properties had a full basement, one of which has some finished area, a feature 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 to account for the subject's lack of a basement.

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.

Donald 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.