



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

APPELLANT: Roger Heim  
DOCKET NO.: 08-02626.001-R-1  
PARCEL NO.: 18-04-277-019

The parties of record before the Property Tax Appeal Board are Roger Heim, the appellant; 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: \$1,990  
IMPR.: \$11,210  
TOTAL: \$13,200**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story aluminum or vinyl exterior dwelling with a finished attic area. The subject contains 1,640 square feet of living area and was built in 1914 with a partial basement containing 579 square feet of finished area and a fireplace.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.<sup>1</sup> In support of this claim, the appellant submitted information regarding a recent sale of the subject, three comparable sales, multiple listing sheets and property record cards. Each comparable is located in the same assessment neighborhood code as the subject, as defined by the local assessor. The proximity of location to the subject for each comparable was not disclosed. The comparables consist of one-story or two-story frame, aluminum or vinyl or wood siding exterior dwellings that were built from 1900 to 1920; and contained either 1,176 or 1,764 square feet of living area. The comparables have full, unfinished basements and

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<sup>1</sup> Appellant's counsel withdrew from the appeal immediately prior to the hearing herein.

two have a fireplace and a detached garage. The comparables sold from June 2007 to June 2008 for prices ranging from \$17,500 to \$27,500 or from \$14.88 to \$22.53 per square foot of living area, including land.

The appellant also submitted information regarding a sale of the subject in November 2006 for \$23,000. The appellant's appeal petition depicts the parties to the sale were not related, the property was sold by the owner and the sale was not advertised. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$13,200 was disclosed. The subject's assessment reflects an estimated market value of approximately \$39,843 or \$24.30 per square foot of living area including land using Peoria County's 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, a map and a market grid analysis of three comparable sales. Two comparables are located in the same assessment neighborhood code as the subject, as defined by the local assessor. The comparables are located from 0.09-mile to 0.74-mile from the subject. The comparables consist of one-story frame or aluminum or vinyl exterior dwellings that were built from 1914 to 1928; and contained from 994 to 1,640 square feet of living area. The comparables have full unfinished basements and two have air-conditioning. One comparable has a detached garage. The comparables sold from July to December 2007 for prices ranging from \$34,000 to \$55,000 or from \$29.54 to \$34.21 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 submitted multiple listing sheets for the comparable sales submitted by the board of review. The appellant argued that the board of review's comparables were superior to the subject and that it is unfair to compare owner occupied dwellings to a rental dwelling.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The Board gave little weight to the subject's sale in November 2006. In order for the sales price of property to be used to

establish the fair cash value for assessment purposes, the transaction must be arm's length in nature. One of the elements of an arm's length transaction requires a reasonable time being allowed for exposure on the open market. Property Assessment Valuation, 2<sup>nd</sup> ed., International Association of Assessment Officers, 1996, pp. 18-19. The evidence in this record depicts the subject was not advertised for sale on the open market which calls into question whether this was an arm's length transaction reflective of the subject's market value.

The Board further finds the record contains six suggested comparable sales for the Board's consideration. The Board gave less weight in its analysis to the comparables submitted by the appellant. These comparables were dissimilar to the subject in style, design, size and/or contained a garage which the subject does not have. The Board also gave less weight in its analysis to the board of review's comparable #1 and #3 because they were dissimilar to the subject in size. The Property Tax Appeal Board finds the board of review's comparable #2 was the most similar comparable to the subject in style, design, exterior construction and most features, even though it is located in a different neighborhood code than the subject and contains a garage the subject does not enjoy. This property is located 0.74 mile from the subject and sold for \$55,000 or \$33.54 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$39,843 or \$24.30 per square foot of living area including land, which is well below the most similar comparable contained in this record on a per square foot basis. The Board recognizes that the board of review's comparable #2 is superior to the subject because it contains a garage, however, after considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported by a preponderance of the evidence and a reduction is not 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: January 21, 2011

*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.