



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

APPELLANT: Roger Heim
DOCKET NO.: 08-02627.001-R-1
PARCEL NO.: 14-33-202-018

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: \$2,800
IMPR.: \$15,310
TOTAL: \$18,110

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 83 year-old, one-story style frame dwelling that contains 1,050 square feet of living area. Features of the home include central air conditioning, a 400 square foot garage and a full basement with 300 square feet finished as a recreation room. 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 the subject's property record card, as well as 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, cottage or bungalow style frame dwellings that were built between 1925 and 1950 and range in size from 576 to 921 square feet of living area. Two comparables have garages that contain 240 or 360 square feet of building area and full unfinished basements. One comparable has no basement or garage. One comparable has central air conditioning and a fireplace.

These properties sold between October 2007 and April 2008 for prices ranging from \$18,000 to \$24,500 or from \$23.23 to \$31.25 per square foot of living area including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$10,670, reflecting a market value of approximately \$32,010.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$18,110 was disclosed. The subject has an estimated market value of \$54,663 or \$52.06 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 six comparable properties. The comparables were described as one-story, bungalow or ranch style dwellings that were built between 1925 and 1952 and range in size from 864 to 1,240 square feet of living area. Features of the comparables include garages that contain from 200 to 400 square feet of building area. Four comparables have central air conditioning and five comparables have basements, two of which have finished recreation areas of 450 and 550 square feet. These properties sold between March 2007 And September 2008 for prices ranging from \$42,000 to \$103,000 or from \$39.33 to \$83.06 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 several of the board of review's comparables sold several times for significantly different prices, several have features not enjoyed by the subject, one is in a superior neighborhood, one is in the "wrong area" and one did not sell through the Multiple Listing Service. The appellant also argued it is unfair to compare rental properties to owner-occupied dwellings.

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 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 finds the parties submitted nine comparables for its consideration. The Board gave less weight to the appellant's comparable #2 and the board of review's comparable #6 because

they had no basements, dissimilar to the subject's full and partially finished basement. The Board also gave less weight to the appellant's comparable #1 and the board of review's comparables #4 and #5 because they were significantly newer than the subject. Finally, the Board gave less weight to the board of review's comparable #1 because its brick exterior differed from the subject's frame exterior. The Board finds the appellant's comparable #3 and the board of review's comparables #2 and #3 were more similar to the subject in size, age and most features and sold for prices ranging from \$24,500 to \$65,000 or from \$26.60 to \$75.23 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$52.06 per square foot of living area including land falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment and no reduction is warranted.

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.

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.