



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

APPELLANT: Merle Huff
DOCKET NO.: 08-02649.001-R-1
PARCEL NO.: 18-05-304-050

The parties of record before the Property Tax Appeal Board are Merle 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: \$5,130
IMPR.: \$44,160
TOTAL: \$49,290

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 99 year-old, two-story style frame dwelling that contains 2,798 square feet of living area. The home has a full basement with 450 square feet of finished area. 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 a grid analysis of three comparable properties, two of which are located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of one-story or two-story frame dwellings that were built between 1909 and 1919 and range in size from 1,284 to 1,654 square feet of living area. All the comparables have full unfinished basements, while two have central air conditioning, a fireplace and garages that contain 440 and 484 square feet of building area. The comparables were reported to have sold between January 2007 and May 2008 for prices ranging from \$56,000 to \$79,900 or from \$43.61 to \$48.31 per square foot of living area including land. Based on this

evidence the appellant requested the subject's total assessment be reduced to \$28,800, reflecting a market value of approximately \$86,400.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$49,290 was disclosed. The subject has an estimated market value of approximately \$148,778 or \$53.17 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 located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of two-story style frame or brick dwellings that were built between 1909 and 1914 and range in size from 1,728 to 2,290 square feet of living area. Features of the comparables include garages that contain from 360 to 484 square feet of building area and full basements, two of which have finished areas of 225 and 400 square feet. Two comparables have central air conditioning and one has a fireplace. The comparables sold between March and July 2007 for prices ranging from \$105,000 to \$132,000 or from \$57.64 to \$66.08 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 the subject is a student rental dwelling, dissimilar to the board of review's single family dwellings. The appellant further argued the board of review's comparables have upgrades and features not enjoyed by the subject.

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 finds the parties submitted six comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables because they differed significantly in living area when compared to the subject and one comparable differed in design. The Board also gave less weight to the board of review's comparable #2, which was approximately 1,000 square feet smaller than the subject and to the board's comparable #3 because its brick exterior differed from the subject's frame

exterior. The Board finds the board of review's comparable #1 was similar to the subject in design, exterior construction, age, size, location and some features and sold for \$132,000 or \$57.64 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$53.17 per square foot of living area including land is supported by this most representative comparable. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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.