



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

APPELLANT: Merle Huff
DOCKET NO.: 08-02669.001-R-1
PARCEL NO.: 14-32-208-016

The parties of record before the Property Tax Appeal Board are Merle Huff, 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: \$2,670
IMPR.: \$14,410
TOTAL: \$17,080

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 916 square feet of living area. The dwelling has a full unfinished¹ basement, a fireplace, and a detached one-car garage of 252 square feet of building area. The dwelling was constructed in 1930.

The appellant Merle Huff appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. Huff indicated that he has owned about 500 rental properties in the Peoria area over the past 35 years and contends that he is therefore familiar with area properties. He further contends that property values have decreased since the 1990s and the condition of properties have also deteriorated in the City of Peoria. As rental properties Huff contends the tenants often do not pay the rent and are "not high quality people" given the area the properties are in.

As to the subject property, Huff testified that he purchased this property is about 1975 and that it was probably the first rental

¹ The board of review indicated the subject had 600 square feet of finished basement area, although the appellant testified that the basement was unfinished.

property he purchased. At the time, it had nice woodwork and was "a beautiful little home." He further noted the subject home is adjacent to a drainage ditch/waterway and since that area has eroded, the west back corner of the dwelling is exposed to the waterway. In addition, the left side of the home is now sloping two to two-and-a-half inches because it is falling into the creek. The home is a rental property.

In support of the overvaluation argument, the appellant submitted sales data on three comparable properties improved with a one and one-half-story and two, one-story frame dwellings that contain either 864 or 960 square feet of living area. The dwellings were constructed between 1895 and 1964. One comparable has a partial basement and one comparable has central air conditioning. Each comparable also has a garage. The appellant provided no information on the proximity of these properties to the subject. The sales occurred from July 2007 to July 2008 for prices ranging from \$22,000 to \$27,000 or from \$24.47 to \$31.25 per square foot of living area including land. To further document the subject property, the appellant provided photocopies of interior and exterior photographs of the dwelling. In addition, the appellant included copies of Multiple Listing Service (MLS) sheets associated with each of the sales. The MLS information for each comparable indicated they were sold "as is" and two specifically indicated they were foreclosure or bank-owned properties. Based on this evidence the appellant requested the subject's assessment be reduced to \$7,340 or a market value of approximately \$22,020.

On cross-examination, Huff acknowledged that he has not asked the assessor to examine the home's condition and he does not have a current appraisal on the subject property.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$17,080 was disclosed. The subject's assessment reflects a market value of approximately \$51,554 or \$56.28 per square foot of living area land included using the 2008 three year median level of assessments for Peoria County of 33.13%.

In support of the assessment the BOR submitted information on three comparables composed of one-story frame dwellings that range in size from 871 to 1,048 square feet of living area. Each comparable has an unfinished basement, two comparables have central air conditioning, and each comparable has a garage of either 216 to 396 square feet of building area. The dwellings were constructed between 1923 and 1930. Each comparable has the same assigned neighborhood code as the subject. The BOR also provided a map depicting the location of the subject and the comparables used by the parties. The map depicted the comparables used by the BOR as being located several blocks closer to the subject than were those used by the appellant. The sales occurred from August 2007 to May 2008 for prices ranging from \$56,000 to \$71,500 or from \$53.44 to \$82.09 per square foot of living area including land. Based on this evidence, the BOR requested the subject's assessment be confirmed.

In rebuttal the appellant noted each of the BOR comparables has been updated, renovated and/or has amenities not enjoyed by the subject and yet, the subject has an estimated market value higher than comparable #1's recent sale price after updates. Moreover, appellant submitted copies of MLS sheets for the BOR comparables with various remarks highlighted.

After hearing the testimony and considering the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is not supported by the evidence in the record.

The Property Tax Appeal Board finds that the best evidence as to whether the subject basement was finished or not was provided by the appellant. The appellant testified that the basement was unfinished in this dwelling and among the photographs of the interior was one depicting part of the basement with some paneling on one wall, but otherwise showing exposed pipes on another wall. The Board finds the subject dwelling has an unfinished basement.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property 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). The Board finds the sales data in the record does not support a reduction in the subject's assessment. In addition, the appellant's argument regarding the poor condition of the foundation of the subject property was not supported with market-based data that would indicate what value adjustment must be made to the subject for this water-damage condition.

In summary, the record contains information on six comparable sales submitted by the parties. Appellants' comparables #1 and #3 lack basements. Appellant's comparable #2 is much older and of a different design than the subject dwelling and appellant's comparable #3 is much newer than the subject dwelling. Therefore, the Board finds the comparables presented by the board of review were most similar to the subject dwelling in age, size and features and shall be given the most weight in the Board's analysis. The information provided by the appellant in rebuttal indicated each of the board of review comparables may have been superior to the subject in condition. These most similar comparables sold for unit prices ranging from \$53.44 to \$82.09 per square foot of living area. The subject's assessment reflects a market value of \$56.28 per square foot of living area land included which is at the lower end of the range established by the best comparables on a square foot basis. Based on this record the Board finds a reduction in the subject's assessment is not justified.

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: July 22, 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.