



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

APPELLANT: Merle & Carol Huff
DOCKET NO.: 08-02679.001-R-1
PARCEL NO.: 14-21-281-027

The parties of record before the Property Tax Appeal Board are Merle & Carol Huff, the appellants, 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: \$3,380
IMPR.: \$18,570
TOTAL: \$21,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 676 square feet of living area. The dwelling has a full unfinished basement and a detached one-car garage of 280 square feet of building area. The dwelling was constructed in 1947 and is located in Peoria, Richwoods Township, Peoria County.

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.

In support of this argument, the appellant submitted sales data on three comparable properties improved with one-story dwellings that range in size from 560 to 772 square feet of living area.

The dwellings were constructed in 1930 or 1954. Two comparables have unfinished basements while one has a concrete slab foundation. One comparable has central air conditioning and one comparable has a 468 square foot garage. The appellants provided no information on the proximity of these properties to the subject. The sales occurred from January 2007 to March 2008 for prices ranging from \$29,980 to \$39,000 or from \$47.96 to \$57.14 per square foot of living area, including land. To further document the sales the appellants submitted copies of Multiple Listing Service (MLS) sheets associated with two of the sales. The MLS information for comparable #2 indicated that the home was sold "as is." Based on this evidence the appellants requested the subject's assessment be reduced to \$11,670 or a market value of approximately \$35,010.

On cross-examination, Huff acknowledged that he did not prepare the evidence presented herein on his behalf. Huff admitted that he has not been in any of the comparables he presented.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$21,950 was disclosed. The subject's assessment reflects a market value of approximately \$66,254 or \$98.01 per square foot of living area, land included, using the 2008 three year average median level of assessments for Peoria County of 33.13%.

In support of the assessment the BOR submitted information on five comparables composed of one-story dwellings that range in size from 676 to 725 square feet of living area. One comparable has an unfinished basement, three comparable have central air conditioning and four comparables have a garage ranging in size from 240 or 308 square feet of building area. The dwellings were constructed between 1948 and 1975. Each comparable has the same 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 closer to the subject than were those used by the appellant. The sales occurred from March 2007 to April 2008 for prices ranging from \$57,500 to \$79,900 or from \$79.86 to \$110.95 per square foot of living area, including land. Based on this evidence, the BOR requested the subject's assessment be confirmed.

In rebuttal the appellants contended that only board of review comparable #3 was similar in age to the subject. Moreover, appellants submitted copies of MLS sheets for four of the BOR comparables arguing that each of those BOR comparables were in superior condition and have features or updates that the subject does not have.

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 the appeal. The Board further finds a reduction in the subject's assessment is not supported by the evidence in the record.

The appellants contend 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.

The record contains information on eight comparable sales submitted by the parties. Appellants' comparable #1 and board of review comparables #1, #2, #4 and #5 lack basements and, in the case of the board of review comparables, were all much newer than the subject dwelling making these properties dissimilar to the subject. Of the three remaining comparables provided by the parties, the Board finds these properties were most similar to the subject 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 board of review comparable #3 may have been superior to the subject in condition. The three most similar comparables sold for unit prices ranging from \$50.51 to \$105.90 per square foot of living area. The subject's assessment reflects a market value of \$98.01 per square foot of living area, land included, which is at the within 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: May 20, 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.