



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

APPELLANT: Merle & Carol Huff
DOCKET NO.: 08-02912.001-R-1
PARCEL NO.: 14-27-183-017

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: \$3,530
IMPR.: \$17,750
TOTAL: \$21,280

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half-story single family dwelling with 1,092 square feet of living area. The dwelling has a full unfinished basement. The dwelling was constructed in 1936 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. The appeal form also reported the subject dwelling contains 924 square feet of living area, however, the appellant had no evidence to substantiate that assertion.

At hearing, appellant Merle 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. When appellant purchased the subject property, it was one of several homes in the immediate area. Appellant testified that now the subject property is next door to a McDonald's restaurant. Because of

this location and only alley access to the property for vehicles, the appellant contends he is unable to get good tenants for the property. Moreover, the condition of the property does not command a lot of money.

In support of this argument, the appellant submitted sales data on three comparable properties improved with one-story dwellings that range in size from 698 to 864 square feet of living area. The dwellings were constructed between 1930 and 1960. One comparable has an unfinished partial basement while two have crawl-space foundations. Two comparables have central air conditioning and two comparables have garages. The appellants provided no information on the proximity of these properties to the subject. The sales occurred from January 2007 to May 2008 for prices ranging of \$39,000 to \$43,000 or from \$45.13 to \$61.60 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 the comparables indicated that two of the homes were sold "as is." Based on this evidence the appellants requested the subject's assessment be reduced to \$15,000 or a market value of approximately \$45,000.

On cross-examination, Huff acknowledged that he did not prepare the evidence presented herein on his behalf.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$21,280 was disclosed. The subject's assessment reflects a market value of approximately \$64,232 or \$58.82 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 three comparables composed of a one-story and two, one and one-half-story dwellings that range in size from 873 to 1,032 square feet of living area. Each comparable has an unfinished basement and central air conditioning. One comparable has a fireplace and two comparables have a garage. The dwellings were constructed between 1920 and 1940, and comparable #2 is said to have an effective age of 1965. 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 all the comparables being located close to one another and to the east of the subject. The sales occurred from June to November 2007 for prices ranging from \$65,000 to \$80,000 or from \$62.98 to \$91.64 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 presented MLS sheets for the BOR comparables. Appellants noted updates and features enjoyed by each of the BOR comparables that are not present on the subject property. Appellants also provided data that BOR comparable #1

was on the market as a listing in June 2010 for \$45,000, which is \$20,000 less than its sale price in June 2007.

After hearing the testimony and reviewing 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 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 six comparable sales submitted by the parties. Only BOR comparables #2 and #3 are similar to the subject in design, but these properties are smaller than the subject and one has a much newer effective age. The remaining four comparables are all one-story dwellings which are dissimilar to the subject's one and one-half-story design and, with the exception of BOR #1, the dwellings are much smaller than the subject also. Considering all of the various differences, the Board finds the best comparable properties on this record are appellants' comparable #2 and the BOR comparables. The four most similar comparables sold for unit prices ranging from \$50.51 to \$91.64 per square foot of living area. The subject's assessment reflects a market value of \$58.82 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: 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.