



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

APPELLANT: Merle & Carol Huff
DOCKET NO.: 08-02957.001-R-1
PARCEL NO.: 14-27-104-018

The parties of record before the Property Tax Appeal Board are Merle & Carol 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: \$3,510
IMPR.: \$10,230
TOTAL: \$13,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 690 square feet of living area. The dwelling has a concrete slab foundation.¹ The dwelling was constructed in 1933 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

¹ The appellant testified the dwelling has a crawl-space foundation in which water regularly seeps in causing mold.

that range in size from 560 to 720 square feet of living area. The dwellings were constructed between 1930 and 1954. One comparable has an unfinished basement while the other two have a concrete slab foundation. Two comparables have garages of 308 and 466 square feet of building area, respectively. The appellant testified these comparables were within six blocks of the subject property. The sales occurred from February 2007 to July 2008 for prices ranging from \$15,000 to \$32,000 or from \$20.83 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 each of the sales. The MLS information for comparable #1 indicated that the home was sold "as is" in a cash transaction; comparable #2 also sold "as is"; and comparable #3 sold on "contract for deed." Based on this evidence the appellants requested the subject's assessment be reduced to \$9,340 or a market value of approximately \$28,020.

On cross-examination, Huff acknowledged that he did not prepare the evidence presented herein on his behalf. It also was noted that no neighborhood code data was reported for the appellants' comparables.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$13,740 was disclosed. The subject's assessment reflects a market value of approximately \$41,473 or \$60.11 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 one-story dwellings that range in size from 624 to 658 square feet of living area. One comparable has a garage of 360 square feet of building area. The dwellings were constructed in 1930 or 1940. None of the comparables have 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. Except for appellant's comparable #2, the map depicted the comparables used by the BOR as being located closer to the subject than were appellant's comparable #1 and #3. The sales occurred from May 2007 to February 2008 for prices ranging from \$43,000 to \$52,000 or from \$65.55 to \$79.03 per square foot of living area including land. Based on this evidence, the BOR requested the subject's assessment be confirmed.

On cross-examination, the board of review representative stated that in order to find sales of comparable properties, the board of review had to go outside of the subject's assignment neighborhood code.

In rebuttal the appellants contended the subject is in Peoria Heights whereas BOR comparables #1 and #3 are in the City of Peoria with different schools, churches, tax rates, shopping, etc. The appellants reported BOR comparable #1 previously sold

in May 2002 for only \$21,500; the nearly doubled February 2008 sale was not made through MLS and so no information was otherwise available on the value change. The MLS sheets for comparables #2 and #3 reveal updates and amenities not enjoyed by the subject; BOR comparable #3 did not sell through MLS for its May 2007 sale.

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 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. Appellants' comparables #1 and #3 and the board of review comparables were all similar to the subject in size and foundation. In addition, appellants' comparable #2 and the board of review comparables were all more similar to the subject in age and thus these four properties were given the most weight in the Board's analysis. These most similar comparables sold for unit prices ranging from \$57.14 to \$79.03 per square foot of living area. The subject's assessment reflects a market value of \$60.11 per square foot of living area, land included, which is within the range established by the best comparables on a square foot basis and appears to be supported in particular by appellants' comparable #2. 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

Frank J. Huff

Member

Member

Shawn R. Lerbis

Member

Member

Mario M. Louie

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: September 23, 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.