



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

APPELLANT: Merle & Carol Huff
DOCKET NO.: 08-02972.001-R-1
PARCEL NO.: 14-22-457-021

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: \$3,590
IMPR: \$6,330
TOTAL: \$9,920**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 584 square feet of living area. The dwelling has a concrete slab foundation. The dwelling was constructed in 1924 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.

As to the subject, Huff testified that the home was extremely small with a large living room, but a small bedroom that would fit only a queen-sized mattress and nothing else. The kitchen was built in a former exterior porch and the home is in poor condition as was noted by the assessing officials. Appellant

Huff testified the comparable sales are in "better shape" than the subject dwelling, but are similar to the subject in style. The appellant submitted sales data on three comparable properties improved with one-story dwellings that range in size from 545 to 720 square feet of living area. Two of the dwellings were constructed in 1925 and 1948; no date of construction for comparable #2 was stated. Two comparables have unfinished basements while one has a concrete slab foundation. One comparable has a 308 square foot garage. Huff testified that the comparable properties were not in the same neighborhood as the subject, but were better locations. The sales occurred from November 2007 to July 2008 for prices ranging from \$12,900 to \$24,000 or from \$18.32 to \$44.03 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 the sales. The MLS information for each indicated that the home was a "fixer upper needs some TLC," "needs some repair," or sold "as is." Based on this evidence the appellants requested the subject's assessment be reduced to \$6,670 or a market value of approximately \$20,010.

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 \$9,920 was disclosed. The subject's assessment reflects a market value of approximately \$29,943 or \$51.27 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 contain either 560 or 598 square feet of living area. Two comparables have unfinished basements. The dwellings were constructed in 1930 or 1935, one of which has an effective age of 1960. None of the comparables have the same neighborhood code as the subject. The sales occurred from April 2007 to March 2008 for prices ranging from \$32,000 to \$37,000 or from \$56.86 to \$66.07 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 noted the BOR comparables have condition as "fair" or "fair plus" as compared the subject's "poor" condition. In addition, based on MLS sheets for two of the BOR comparables arguing, those comparables have features or updates that the subject does not have. In addition, the appellants contend the location of BOR comparable #3 is not similar to the subject.

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 six comparable sales submitted by the parties. All six comparables are one-story dwellings, but otherwise have varying degrees of similarity to the subject in age, size and/or foundation. The six comparables sold for unit prices ranging from \$18.32 to \$66.08 per square foot of living area including land. The subject's assessment reflects a market value of \$51.27 per square foot of living area, land included, which is within the range established by the comparables on this record 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

Frank J. Huff

Member

Member

Shawn R. Lerski

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.