



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

APPELLANT: Roger Heim
DOCKET NO.: 08-03018.001-R-1
PARCEL NO.: 18-03-178-017

The parties of record before the Property Tax Appeal Board are Roger Heim, 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: \$1,150
IMPR: \$7,490
TOTAL: \$8,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling with an aluminum or vinyl exterior containing 1,134 square feet of living area. The subject was built in 1930 with a partial, unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.¹ In support of this claim, the appellant submitted three comparable sales; multiple listing sheets and property record cards. None of the comparables are located in the same assessment neighborhood code as the subject, as defined by the local assessor. The appellant testified that each comparable was within one mile of the subject. The comparables consist of one-story or one and one-half story wood siding or aluminum or vinyl exterior dwellings that were built from 1919 to 1930; and contained from 946 to 2,281 square feet of living area. Two comparables have a full, unfinished basement, one has a partial, unfinished basement and

¹ Appellant's counsel withdrew from the appeal immediately prior to the hearing herein.

one has air-conditioning. The comparables sold from January to September 2007 for prices ranging from \$17,000 to \$23,500 or from \$7.45 to \$24.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$8,640 was disclosed. The subject's assessment reflects an estimated market value of approximately \$26,079 or \$23.00 per square foot of living area including land using Peoria County's 2008 three-year median level of assessments of 33.13%.

In support of the subject's assessment, the board of review submitted property record cards and a market grid analysis of three comparable sales. One comparable is located in the subject's assessment neighborhood code, as defined by the local assessor. Dave Ryan, Peoria County Supervisor of Assessments, testified that the comparables were located within 1.50-miles of the subject. The comparables consist of one-story dwellings with aluminum or vinyl exteriors that were built in 1926 or 1930 and contain from 748 to 876 square feet of living area. Two comparables have a full basement with one having a recreation area and a garage. One comparable has air-conditioning. The comparables sold from August 2007 to December 2008 for prices ranging from \$23,500 to \$34,900 or from \$31.42 to \$41.55 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The Board finds the record contains six suggested comparable sales for the Board's consideration. The Board gave less weight in its analysis to comparables #1 and #2 submitted by the appellant. These comparables were dissimilar to the subject in location, style, design and/or size when compared to the subject. The Board also gave less weight in its analysis to the board of review's comparable #2 and #3 because they were dissimilar to the subject in location, basement area and/or contained a garage, which the subject does not enjoy. The Property Tax Appeal Board finds the remaining two comparables submitted by both parties were most similar to the subject in design, age, exterior and most features. Each of these most similar comparables sold for \$23,500 or \$24.84 and \$31.42, respectively, per square foot of

living area, including land. The subject's assessment reflects an estimated market value of approximately \$26,079 or \$23.00 per square foot of living area including land, which is below the most similar comparables contained in this record on a per square foot basis, even though the subject is superior in size to each of these comparables. After considering adjustments to all of the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported by a preponderance of the evidence and a reduction is not warranted.

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: January 21, 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.