FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Roger Heim
DOCKET NO.: 08-03022.001-R-1
PARCEL NO.: 14-34-432-003

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:	$1,750
IMPR.:	$11,290
TOTAL:	$13,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story aluminum or vinyl exterior dwelling containing 1,680 square feet of living area. The subject was built in 1900 with a full, unfinished basement, air-conditioning and a detached garage.

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. Two comparables are located in the same assessment neighborhood code as the subject, as defined by the local assessor. The proximity of location to the subject for each comparable was not disclosed. 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. One comparable has a full, unfinished basement, two have a partial, unfinished basement and one has

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

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 $13,040 was disclosed. The subject's assessment reflects an estimated market value of approximately $39,360 or $23.43 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. The proximity of location to the subject for each comparable was not disclosed. The comparables consist of one-story or one and one-half story aluminum or vinyl exterior dwellings that were built in either 1900 or 1925 and contain from 1,216 to 1,668 square feet of living area. One comparable has air-conditioning. Each comparable has a full, unfinished basement and two have a detached garage. The comparables sold from October 2007 to July 2008 for prices ranging from $39,000 to $51,500 or from $23.38 to $41.27 per square of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted multiple listing sheets for the comparable sales submitted by the board of review. The appellant argued that the board of review's comparables were superior to the subject, were located quite a distance from the subject, and that it is unfair to compare owner occupied dwellings to a rental dwelling.

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 the comparables submitted by the appellant. These comparables were dissimilar to the subject in location, style, design, age 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, style and/or design. The Property Tax Appeal Board finds the remaining comparable submitted by the board of review was most similar to the subject in location, style, design, and most features. This most similar comparable sold for $39,500 or $32.48 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately $39,360 or $23.43 per square foot of living area including land, which is well below the most similar comparable contained in this record on a per square foot basis. 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.

Chairman

Member

Member

Member

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

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.