



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

APPELLANT: Roger Heim
DOCKET NO.: 08-03067.001-R-1
PARCEL NO.: 14-35-351-032

The parties of record before the Property Tax Appeal Board are Roger Heim, the appellant, by attorney Clyde B. Hendricks in Peoria, 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: \$1,420
IMPR.: \$9,210
TOTAL: \$10,630

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 98 year-old, one-story bungalow style frame dwelling that contains 1,374 square feet of living area. Features of the home include an unfinished basement and a 352 square foot detached garage. The subject is located in Peoria, Peoria Township, Peoria County.

Through an attorney, the appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted the subject's property record card, as well as property record cards, multiple listing sheets and a grid analysis of three comparable properties. The comparables consist of one-story or one and one-half-story bungalow or duplex style frame dwellings that were built between 1919 and 1930 and range in size from 946 to 2,281 square feet of living area. All three comparables have full or partial unfinished basements and one has central air conditioning. These properties sold between January and 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 the subject's

assessment be reduced to \$4,800, reflecting a market value of approximately \$14,400.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$10,630 was disclosed. The subject has an estimated market value of \$32,086 or \$23.35 per square foot of living area including land, as reflected by its assessment and Peoria County's 2008 three-year median level of assessments of 33.13%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story, or one and one-half-story bungalow style frame dwellings that were built between 1925 and 1935 and range in size from 1,104 to 1,344 square feet of living area. Features of the comparables include garages that contain from 345 to 440 square feet of building area and full basements, one of which has 700 square feet of finished area. One comparable has central air conditioning. These properties sold between March and August 2008 for prices of \$34,000 or \$38,000 or from \$28.27 to \$31.25 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables have features not enjoyed by the subject. The appellant also argued it was unfair to compare owner-occupied dwellings with rental properties. The appellant did not indicate with credible market evidence how the amenities may have impacted the comparables' market values or assessments.

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 this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the parties submitted six comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables because they differed significantly in living area or story height when compared to the subject. The Board also gave less weight to the board of review's comparable #2 because it, too, differed in story height when compared to the subject. The Board finds the board of review's comparables #1 and #3 were similar to the subject in design, exterior

construction, size and most features and sold for prices of \$34,000 and \$38,000 or \$28.27 and \$30.80 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$32,086 or \$23.35 per square foot of living area including land is below these two most similar comparables. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment and no reduction is 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

J. R.

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: April 20, 2012

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.