



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

APPELLANT: Roger Heim  
DOCKET NO.: 08-03093.001-R-1  
PARCEL NO.: 18-03-184-004

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:** \$1,410  
**IMPR.:** \$8,880  
**TOTAL:** \$10,290

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling containing 1,498 square feet of living area that was built in 1930. The dwelling has a partial unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation based on a recent sale of the subject property. The appellant claims the subject sold in September 2005 for a price of \$17,500, was sold by a realtor and was advertized using the multiple listing service. Testimony revealed the subject was exposed to the market for 8 days. To further support the overvaluation claim, the appellant submitted three suggested comparable sales. Two comparables are located in a different assessment neighborhood code as the subject as defined by the local assessor. However, their proximity in relation to the subject was not disclosed. The comparables consist of one-story or one and one-half story frame dwellings that were built from 1919 to 1930. They contain from 946 to 2,281 square feet of living area and have unfinished basements. One comparable has central air conditioning. The comparables sold from January 2007 to September 2007 for prices ranging from

\$17,000 to \$23,500 or from \$7.45 to \$24.84 per square 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 \$10,290 was disclosed. The subject's assessment reflects an estimated market value of \$31,059 or \$20.73 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 property characteristic sheets of three suggested comparable sales. Two comparables are located in the same assessment neighborhood code as the subject. The board of review also supplied a map depicting the proximity of the comparables in relation to the subject property. The comparables consist of one and one-half story or two-story frame dwellings that were built from 1900 to 1925. They contain from 1,216 to 1,456 square feet of living area and have full unfinished basements. One comparable has a detached 345 square foot garage. The comparables sold from September 2007 to July 2008 for prices ranging from \$32,000 to \$39,500 or from \$21.98 to \$32.48 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 three comparable sales submitted by the board of review. The appellant argued that comparables #1 and #3 were updated prior to their sale. The appellant claims the board of review's comparable #2 is located in the West Bluff area, whereas, the subject and other comparables are located in the North End. The appellant also argued it is unfair to compare owner occupied dwellings to a rental dwelling, but failed to identify which comparables are owner occupied or rental dwellings.

After hearing 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 no reduction in the subject's assessment is 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The Board gave less weight to the subject's September 2005 sale date. The Board finds this sale is not recent or probative to the subject's market value as of the subject's January 1, 2008 assessment date.

The record also contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar one-story and one and one-half story styles when compared to the subject's two-story style. Additionally, comparable #1 is considerably larger in size and Comparable #3 is considerably smaller in size, when compared to the subject's size. The Board finds the remaining three comparables submitted by the board of review are more similar to the subject in location, age, size, style and features. They sold from September 2007 to July 2008 for prices ranging from \$32,000 to \$39,500 or from \$21.98 to \$32.48 per square of living area, including land. The subject's assessment reflects an estimated market value of \$31,059 or \$20.73 per square foot of living area including land, which is below the range established by the most similar sales in the record. After considering adjustments to 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 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

Acting 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 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.