



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

APPELLANT: Roger Heim  
DOCKET NO.: 08-03096.001-R-1  
PARCEL NO.: 18-03-105-001

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:** \$2,540  
**IMPR.:** \$8,410  
**TOTAL:** \$10,950

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,008 square feet of living area that was built in 1930. The dwelling features a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three suggested comparable sales. The comparables are located in different assessment neighborhood codes as the subject as defined by the local assessor. Additionally, their proximity in relation to the subject was not disclosed. The comparables consist of one-story frame dwellings that were built from 1922 to 1929. They contain from 866 to 1,000 square feet of living area and have full unfinished basements. One comparable has central air conditioning and another has a detached 280 square foot garage. The comparables sold from October 2007 to January 2008 for prices ranging from \$15,000 to \$27,000 or from \$15.00 to \$30.60 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 \$10,950 was disclosed. The subject's assessment reflects an estimated market value of \$33,052 or \$32.79 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 of the comparables are located in the same assessment neighborhood code as the subject. The board of review also supplied a map depicting the location of two of the comparables in relation to the subject property. The comparables consist of one-story frame dwellings that were built in 1930 or 1935. They contain from 1,060 to 1,486 square feet of living area and have full basements. Two comparables have central air conditioning, one of which has a fireplace. The comparables have detached garages of 216 or 440 square feet of building area. The comparables sold in July 2008 or August 2008 for prices ranging from \$34,000 to \$46,500 or from \$26.40 to \$37.64 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 comparable #1 is almost 50% larger than the subject. Comparables #2 and #3 have larger square footage than was reported by the board of review. The Property Record Cards for these comparables reflect a different square footage amount than is recorded on the board of review's comparable grid. Comparable #2 has 1,060 square feet of living area and comparable #3 has 1,288 square feet of living area. 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 record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparable #1 due to its considerably larger size when compared to the subject. The Board finds the remaining five comparables submitted by both parties are more similar to the

subject in age, size, style and features. They sold from October 2007 to August 2008 for prices ranging from \$15,000 to \$39,900 or from \$15.00 to \$37.64 per square of living area, including land. The subject's assessment reflects an estimated market value of \$33,052 or \$32.79 per square foot of living area including land, which is within 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.