



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

APPELLANT: Roger Heim
DOCKET NO.: 08-03099.001-R-1
PARCEL NO.: 18-03-401-021

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: \$800
IMPR: \$8,460
TOTAL: \$9,260

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,094 square feet of living area that was built in 1924. Features include a full unfinished basement and a 280 square foot detached garage.

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. Two comparables are located in different assessment neighborhood codes than the subject as defined by the local assessor. Additionally, the comparables proximity in relation to the subject was not disclosed. The comparables consist of one-story or two-story frame dwellings containing from 540 to 980 square feet of living area that were built from 1916 to 1930. One comparable has a full unfinished basement and central air conditioning. Two comparables have either a 216 or a 280 square foot detached garage. The comparables sold in March 2007 or April 2007 for prices ranging from \$10,000 to \$25,500 or from \$18.52 to \$26.34 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 \$9,260 was disclosed. The subject's assessment reflects an estimated market value of \$27,950 or \$25.55 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 analysis of three suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject. Additionally, the board of review supplied a map depicting the location of the comparables in relation to the subject property. The comparables consist of one-story frame dwellings containing from 672 to 840 square feet of living area that were built from 1920 to 1930. Two comparables have full unfinished basements, one comparable has central air conditioning and one comparable has a 480 square foot detached garage. The comparables sold from August 2007 to August 2008 for prices ranging from \$15,000 to \$35,000 or from \$22.32 to \$45.57 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 two of the comparable sales submitted by the board of review. The appellant argued comparable #1 was sold three months prior to the August 2007 sale for \$8,605. Comparable #2 has improvements which make the comparable invalid and comparable #3 is much smaller than the subject. 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 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 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 (2nd 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 appellant's comparables #1 and #3 due to their lack of a basement when compared to the subject's full unfinished basement. Additionally, comparable #3 is considerably smaller in size when compared to the subject. The Board gave less weight to the board of review's comparable #1 due to its lack of a basement when compared to the subject's full unfinished basement. The Board gave less weight to the board of review's comparable #3 due to

its considerably smaller size when compared to the subject. The Board finds the remaining two comparables submitted by both parties are more similar to the subject in age, size, style and features. They sold in March 2007 and August 2008 for \$25,500 and \$35,000 or \$26.34 and \$45.57 per square feet of living area, including land. The subject's assessment reflects an estimated market value of \$27,950 or \$25.55 per square foot of living area including land, which is below the market values established by the most similar sales in the record on a square foot basis. After considering adjustments to the comparables for 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.