



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

APPELLANT: Roger Heim
DOCKET NO.: 08-06906.001-R-1
PARCEL NO.: 18-04-127-024

The parties of record before the Property Tax Appeal Board are Roger Heim, the appellant, by attorney Clyde B. Hendricks, 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: \$ 1,900
IMPR: \$ 9,350
TOTAL: \$ 11,250

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,074 square feet of living area that was built in 1925. Features include an unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three comparable sales. One comparable is located in the subject's neighborhood code as defined by the local assessor. The comparables' proximate location in relation to the subject was not disclosed. The comparables consist of one and one-half or two-story frame dwellings that were built from 1910 to 1924. The comparables have unfinished basements and two comparables have a garage. The dwellings range in size from 1,172 to 1,602 square feet of living area. The comparables sold from February to September of 2007 for prices ranging from \$18,600 to \$21,000 or from \$12.48 to \$15.91 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 \$11,250 was disclosed. The subject's assessment reflects an estimated market value of \$33,957 or \$16.37 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 comparable sales. The comparables are located from .1 to .492 of a mile from the subject. The comparables consist of two-story frame dwellings that were built from 1910 to 1930. The comparables have unfinished basements. One comparable has central air conditioning. The dwellings range in size from 1,308 to 2,280 square feet of living area. The comparables sold from April to July of 2008 for prices ranging from \$27,000 to \$63,500 or from \$11.84 to \$34.08 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 comparable 1 had previously sold in 2007 for \$27,500 and had many improvements prior to the 2008 sale. The evidence also revealed board of review comparable 2 sold in 2009, not 2008. The appellant argued comparable 3 supports a reduction in the subject's assessment. 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants have not met this burden of proof and no reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their smaller dwelling sizes when compared to the subject. Additionally, comparable 1 is a one and one-half story dwelling, unlike the subject. Finally, the appellant failed to disclose the proximate location of the comparables in relation to the subject, which

further detracts from the weight of the evidence. The Board also gave less weight to comparable 2 submitted by the board of review due to its smaller dwelling size. The Property Tax Appeal Board finds the two remaining comparables submitted by the board of review are more similar to the subject in age, size, design, location and features. They sold in 2008 for prices of \$27,000 and \$63,500 or \$11.84 and \$34.08 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$33,957 or \$16.37 per square foot of living area including land, which is supported by the most similar comparable sales contained in this record. After considering any necessary 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 justified 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

Frank J. Huff

Member

Mark Morris

Member

JR

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: March 22, 2013

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.