



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.002-R-3
PARCEL NO.: 13-13-152-001

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.002-R-3	13-13-152-001	3,120	18,320	\$21,440

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 919 square feet of living area. The dwelling was constructed in 1973. Features of the home include a concrete slab foundation, central air conditioning and a 297 square foot attached garage. The property has a .19 of an acre site and is located in Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Limited Summary Appraisal of the subject property prepared by James W. Klopfenstein, a State Certified General Real Estate Appraiser. The appraiser was not present at the hearing to provide testimony and be cross examined regarding the appraisal methodology and the final value conclusion. Using only the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$49,000 as of January 1, 2012.

At the hearing the board of review objected to the appraisal report contending the appraiser was not present to be cross-examined on his conclusions, findings and facts within the appraisal. The Board reserved ruling on the objection.

The attorney called as his witness, Merle Huff, owner of the property. Huff testified that the subject property is in average condition for the area.

Under cross-examination, Huff testified that he usually buys his properties in bulk. Huff testified that he purchased the property approximately three years ago, from a tax buyer. Huff responded that the sales are not advertised.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,450. The subject's assessment reflects a market value of \$67,559 or \$73.51 per square foot of living area, land included, when using the 2012 three-year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was member Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of frame, aluminum/vinyl or brick exterior construction and were built in 1972 or 1975. Each comparable has central air conditioning and a garage of either 297 or 300 square feet of building area. One comparable has a basement. The comparables have either 919 or 975 square feet of living area and a land size of either .14 or .19 of an acre. The comparables sold from July 2011 to July 2012 for prices ranging from \$62,000 to \$65,000 or from \$66.56 to \$70.73 per square foot of living area.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$49,000 as of January 1, 2012. The board of review objected to the appraisal report contending the appraiser was not present to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City

of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value.

The board of review submitted three comparable sales in support of the subject's assessment. The Board gave less weight to the appraiser's comparables. The Board gave less weight to the board of review's comparable #3 based on this property having a basement when compared to the subject's lack of a basement. The Board finds the remaining two comparables are identical to the subject size and features, along with being similar in location and age. Due to these similarities, the Board gave these two comparables more weight. These similar properties sold in July 2011 and July 2012 for prices of \$65,000 and \$62,000 or \$70.73 and \$67.46 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$67,559 or \$73.51 per square foot of living area including land, which falls above the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Therefore, a reduction in the subject's assessment 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Huff, by attorney:
Mark D. Walton
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

COUNTY

Peoria County Board of Review
Peoria County Courthouse
Room 302
Peoria, IL 61602



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.003-R-3
PARCEL NO.: 13-13-158-017

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.003-R-3	13-13-158-017	2,930	15,480	\$18,410

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of vinyl exterior construction with 891 square feet of living area. The dwelling has an effective age of 25 years.¹ Features of the home include a concrete slab foundation, central air conditioning and a one-car garage. The property has a 7,419± square foot site and is located at 4022 West Hillmont Road in Peoria, City of Peoria Township, Peoria County.²

The appellant appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Limited Summary Appraisal of the subject property prepared by James W. Klopfenstein, a State

¹ There is no actual age listed by the appraiser or board of review.

² The description of the subject property was obtained from the appraisal submitted by the appellant. The board of review submitted information on the wrong property. Their grid analysis indicates that the subject property's address is 4003 W Creighton Ter.

Certified General Real Estate Appraiser. The appraiser was not present at the hearing to provide testimony and be cross examined regarding the appraisal methodology and the final value conclusion. Using only the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$49,000 as of January 1, 2012.

At the hearing the board of review objected to the appraisal report contending the appraiser was not present to be cross-examined on his conclusions, findings and facts within the appraisal. The Board reserved ruling on the objection.

The attorney called as his witness, Merle Huff, owner of the property. Huff testified that the subject property is in average condition for the area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,310. The subject's assessment reflects a market value of \$64,129 or \$71.97 per square foot of living area, land included, when using the 2012 three-year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. Two comparables are located on the same street as the subject property. The comparables are improved with one-story dwellings of frame, aluminum/vinyl or brick exterior construction and were built in 1972 or 1975. Each comparable has central air conditioning and a garage of either 297 or 300 square feet of building area. One comparable has a basement. The comparables have either 919 or 975 square feet of living area and a land size of either .14 or .19 of an acre. The comparables sold from July 2011 to July 2012 for prices ranging from \$62,000 to \$65,000 or from \$66.56 to \$70.73 per square foot of living area.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$49,000 as of January 1, 2012. The board of review objected to the appraisal report contending the appraiser was not present to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provided direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City

of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board also finds that the comparables submitted by the board of review, in which two of the comparables are located on the same street as the subject property will be given their proper weight in this decision.

The Board finds the record contains six improved comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appraiser's comparables #1 and #2 along with the board of review's comparable #3 based on these properties having a partial or full basement when compared to the subject's lack of a basement. The Board finds the remaining three comparables have varying degrees of similarity when compared to the subject in dwelling size and features. Due to these similarities, the Board gave these comparables more weight. These similar properties sold from May 2011 to July 2012 for prices ranging from \$49,750 to \$65,000 or from \$51.82 to \$70.73 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$64,129 or \$71.97 per square foot of living area including land, which falls above the most similar comparables in this record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Therefore, a reduction in the subject's assessment 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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:

December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Huff, by attorney:
Mark D. Walton
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

COUNTY

Peoria County Board of Review
Peoria County Courthouse
Room 302
Peoria, IL 61602



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.006-R-3
PARCEL NO.: 13-13-329-021

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.006-R-3	13-13-329-021	2,820	19,300	\$22,120

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of aluminum/vinyl exterior construction with 875 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full unfinished basement and central air conditioning. The property has a .14 of an acre site and is located at 3723 W. Carmel Avenue in Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Limited Summary Appraisal of the subject property prepared by James W. Klopfenstein, a State Certified General Real Estate Appraiser. The appraiser was not present at the hearing to provide testimony and be cross examined regarding the appraisal methodology and the final value conclusion. Using only the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$48,000 as of January 1, 2012.

The attorney called as his witness, Merle Huff, owner of the property. Huff testified that he could not recall the circumstances on how he acquired the property. Huff testified that the property is in average location and it is on a concrete slab.

At the hearing the board of review objected to the appraisal report contending the appraiser was not present to be cross-examined on his conclusions, findings and facts within the appraisal. The Board reserved ruling on the objection.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,120. The subject's assessment reflects a market value of \$66,566 or \$76.08 per square foot of living area, land included, when using the 2012 three-year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was member, Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. Salisbury testified that two of the comparables are located on the same street as the subject property. Salisbury stated that "all the homes are identical to the subject in age, size, style, grade and condition." The comparables are improved with one-story dwellings of frame or aluminum/vinyl exterior construction and were built in 1969. Each comparable has a full basement with one comparable having 600 square feet of recreation area, central air conditioning and one comparable has a 384 square foot detached garage. Each comparable has a "fair" condition. The comparables contain 875 square feet of living area and a land size of either .14 or .16 of an acre. The comparables sold from April 2012 to October 2012 for prices ranging from \$55,000 to \$72,000 or from \$62.86 to \$82.29 per square foot of living area.

Conclusion of Law

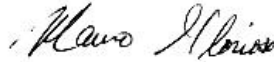
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$48,000 as of January 1, 2012. The board of review objected to the appraisal report contending the appraiser was not present to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the

appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value.

The Board finds the best evidence of market value to be the board of review comparables. These comparables are identical in dwelling size, age and some features and similar in location. Due to these similarities, the Board gave these comparables more weight. These similar properties sold from September 2011 to June 2012 for prices ranging from \$55,000 to \$72,000 or from \$62.86 to \$82.29 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$66,566 or \$76.08 per square foot of living area including land, which falls within the most similar comparables in this record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, a reduction in the subject's assessment is not 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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:

December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Huff, by attorney:
Mark D. Walton
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

COUNTY

Peoria County Board of Review
Peoria County Courthouse
Room 302
Peoria, IL 61602



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.023-R-3
PARCEL NO.: 14-31-231-010

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.023-R-3	14-31-231-010	3,490	20,790	\$24,280

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 864 square feet of living area. The dwelling was constructed in 1950. Features of the home include a full unfinished basement and a 336 square foot garage. The property has a .24 of an acre site and is located in Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Limited Summary Appraisal of the subject property prepared by James W. Klopfenstein, a State Certified General Real Estate Appraiser. The appraiser was not present at the hearing to provide testimony and be cross examined regarding the appraisal methodology and the final value conclusion. Using only the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$36,000 as of January 1, 2012.

The attorney called as his witness, Merle Huff, owner of the property. Huff testified that acquired the property through a tax deed and has owned the property 10 or 11 years. Huff testified that the property is in less than average condition. Huff testified that there are foundation issues with the basement walls sloping and by "today's standards substandard construction."

At the hearing the board of review objected to the appraisal report contending the appraiser was not present to be cross-examined on his conclusions, findings and facts within the appraisal. The board of review also took notice that the appraisal does not mention any issues with the property's condition. The Board reserved ruling on the objection.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,280. The subject's assessment reflects a market value of \$73,067 or \$84.57 per square foot of living area, land included, when using the 2012 three-year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was member, Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables are improved with one-story dwellings of frame or aluminum/vinyl exterior construction and were built in 1950 or 1952. Each comparable has a full unfinished basement, central air conditioning and a garage of ranging from 280 to 625 square feet of building area. The comparables have either 780 or 864 square feet of living area and a land size ranging from .15 to .29 of an acre. The comparables sold from December 2011 to April 2013 for prices ranging from \$50,000 to \$93,500 or from \$64.10 to \$108.22 per square foot of living area.

Under cross-examination, Salisbury acknowledged that the broad range of sale prices could indicate the condition of the property.

Conclusion of Law

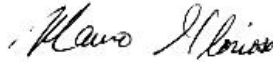
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$36,000 as of January 1, 2012. The board of review objected to the appraisal report contending the appraiser was not present to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provided direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a

technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board finds the record contains six improved comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appraiser's comparable #3. This property has a partial basement and larger dwelling size when compared to the subject property. The Board gave less weight to the board of review's comparable #3. This property sold in April 2013, which is 16 months after the property's January 1, 2012 assessment date and less indicative of fair market value. The Board finds the remaining comparables have varying degrees of similarity when compared to the subject in age, dwelling size and features. Due to these similarities, the Board gave these comparables more weight. These similar properties sold from September 2011 to June 2012 for prices ranging from \$35,900 to \$66,450 or from \$37.40 to \$85.19 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$71,171 or \$84.57 per square foot of living area including land, which falls within the most similar comparables in this record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, a reduction in the subject's assessment is not 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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:

December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Huff, by attorney:
Mark D. Walton
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

COUNTY

Peoria County Board of Review
Peoria County Courthouse
Room 302
Peoria, IL 61602



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.025-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.025-R-3	14-32-255-024	3,000	14,010	\$17,010

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 1,212 square feet of living area. The dwelling was constructed in 1921. Features of the home include a full basement and central air conditioning. The dwelling has a 346 square foot finished attic. The property has a .12 of an acre site and is located at 1009 West Hanssler Place in Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Limited Summary Appraisal of the subject property prepared by James W. Klopfenstein, a State Certified General Real Estate Appraiser. The appraiser was not present at the hearing to provide testimony and be cross examined regarding the appraisal methodology and the final value conclusion. Using only the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$30,000 as of January 1, 2012.

The attorney called as his witness, Merle Huff, owner of the property. Huff testified that the subject property was in average condition.

At the hearing the board of review objected to the appraisal report contending the appraiser was not present to be cross-examined on his conclusions, findings and facts within the appraisal. The Board reserved ruling on the objection.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,010. The subject's assessment reflects a market value of \$51,189 or \$42.23 per square foot of living area, land included, when using the 2012 three-year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was member, Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. One comparable is located on the same street as the subject property. Salisbury testified that the comparable sales are located in the same neighborhood, similar age, size and style. The comparables are improved with one-story dwellings of frame or aluminum/vinyl exterior construction and were built from 1924 to 1940. Each comparable has a basement with one comparable having a finished recreation area, two comparables have central air conditioning and two comparables have a detached garage of either 440 or 528 square feet of building area. Each comparable has a finished attic. The comparables range in size from 1,075 to 1,310 square feet of living area and a land size of .15 or .17 of an acre. The comparables sold from January 2012 to June 2013 for prices ranging from \$58,000 to \$89,000 or from \$44.27 to \$73.31 per square foot of living area.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$35,000 as of January 1, 2012. The board of review objected to the appraisal report contending the appraiser was not present to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provided direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not

present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2. The Board finds these comparables have varying degrees of similarity when compared to the subject in location, dwelling size and features. Due to these similarities, the Board gave these comparables more weight. These similar properties sold in September 2012 and January 2012 for prices of \$58,000 and \$74,500 or \$44.27 and \$69.30 per square foot of living area including land. The subject's assessment reflects a market value of \$51,189 or \$42.23 per square foot of living area including land, which falls below the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, a reduction in the subject's assessment is not 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Huff, by attorney:
Mark D. Walton
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

COUNTY

Peoria County Board of Review
Peoria County Courthouse
Room 302
Peoria, IL 61602



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.048-R-3
PARCEL NO.: 17-11-377-023

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.048-R-3	17-11-377-023	2,920	21,830	\$24,750

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 1,019 square feet of living area. The dwelling was constructed in 1940. Features of the home include a full basement, central air conditioning and a 384 square foot detached garage. The dwelling has a 291 square foot finished attic. The property has a .28 of an acre site and is located at 4920 W Closen Road in Peoria, Limestone Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Limited Summary Appraisal of the subject property prepared by James W. Klopfenstein, a State Certified General Real Estate Appraiser. The appraiser was not present at the hearing to provide testimony and be cross examined regarding the appraisal methodology and the final value conclusion. Using only the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$35,000 as of January 1, 2012.

The attorney called as his witness, Merle Huff, owner of the property. Huff testified that the subject property was acquired through a tax deed and he has owned the property three or four years. Huff testified that he did not know the condition of the property and his tenant is the prior owner.

At the hearing the board of review objected to the appraisal report contending the appraiser was not present to be cross-examined on his conclusions, findings and facts within the appraisal. The Board reserved ruling on the objection.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,750. The subject's assessment reflects a market value of \$74,481 or \$73.09 per square foot of living area, land included, when using the 2012 three-year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was member, Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. One comparable is located on the same street as the subject property. Salisbury testified that "all the sales presented are similar in age, size and style, similar grade and condition." The comparables are improved with one-story dwellings of wood siding or, aluminum/vinyl exterior construction and were built from 1938 to 1953. Each comparable has a basement with one comparable having a finished recreation area, central air conditioning and two comparables have a detached garage of either 406 or 960 square feet of building area. The comparables range in size from 898 to 1,104 square feet of living area and have land sizes ranging from .21 or .41 of an acre. The comparables sold from November 2011 to July 2012 for prices ranging from \$66,200 to \$84,000 or from \$71.11 to \$85.02 per square foot of living area.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$35,000 as of January 1, 2012. The board of review objected to the appraisal report contending the appraiser was not present to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the

appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board finds the record contains six improved comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appraiser's comparable #2 based on its larger dwelling size when compared to the subject. The Board gave less weight to the appraiser's comparable #3. This sale occurred in December 2010, which is less indicative of fair market value as of the subject's January 1, 2012 assessment date. The Board gave less weight to the board of review's comparable #1 based on its newer age when compared to the subject. The Board finds the remaining three comparables have varying degrees of similarity when compared to the subject in dwelling size, age and features. Due to these similarities, the Board gave these comparables more weight. These similar properties sold from October 2011 to July 2012 for prices ranging from \$34,000 to \$84,000 or from \$24.96 to \$85.02 per square foot of living area including land. The subject's assessment reflects a market value of \$74,481 or \$73.09 per square foot of living area including land, which falls within the range established by the most similar comparables in this record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, a reduction in the subject's assessment is not 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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:

December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Huff, by attorney:
Mark D. Walton
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

COUNTY

Peoria County Board of Review
Peoria County Courthouse
Room 302
Peoria, IL 61602



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.053-R-3
PARCEL NO.: 18-03-176-005

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.053-R-3	18-03-176-005	1,150	10,400	\$11,550

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story duplex unit of asbestos exterior construction with 2,054 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full unfinished basement and four bedrooms. The subject has a gross rent of \$1,000. The property has a .07 of an acre site and is located in Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Glassey

provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser developed two of the three approaches to value. The Restricted Use Appraisal report conveys an estimated market value of \$27,500 as of January 1, 2012, based on equal weight being given to the sales comparison approach and the income approach. Glassey testified that he inspected the exterior of the subject property.

Under the sales comparison approach to value, the appraiser utilized three suggested sales located in Peoria. The dwellings were described as two-story duplex units of frame or brick exterior construction. The comparables have three or five bedrooms. The dwellings range in size from 1,533 to 3,404 square feet of living area. The comparables sold from January 2011 to July 2011 for prices ranging from \$19,950 to \$30,000 or from \$9,975 to \$15,000 price per unit; or from \$3,990 to \$10,000 price per bedroom; or from \$5.86 to \$16.96 per square foot of living area, land included

The appraiser made adjustments to the comparables for differences when compared to the subject for condition and garage. The adjustments resulted in adjusted sale prices ranging from \$26,950 to \$31,000 or from \$13,475 to \$15,500 price per unit; or from \$5,590 to \$10,000 price per bedroom or from \$7.92 to \$17.61 per square foot of living area, land included. The appraiser determined the most accurate elements of comparison were the price per unit and the price per square foot of living area. After reconciling the two units of comparison under the sales comparison approach, the appraiser's indicated value by the sales comparison approach was \$27,000.

Under the income capitalization approach to value, the appraiser developed Gross Rent Multipliers (GRM). The three suggested sales from the sales comparison approach have gross rents ranging from \$800 to \$1,050. The comparables sold from January 2011 to July 2011 for prices ranging from \$19,950 to \$30,000 or gross rent multipliers ranging from 19.95 to 32.50. Using a market rent of \$1,000 and a GRM of 28, the appraiser concluded a value under the income approach of \$28,000.

In reconciling the two approaches to value, Glassey estimated the subject property had a market value of \$27,500 as of January 1, 2012.

Under cross-examination, Glassey testified that his conclusion as to the condition of the interior of the subject property was based on the exterior inspection and assumed the interior was similar.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,550. The subject's assessment reflects a market value of \$34,758 or \$16.92 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables are improved with two-story duplex units that range in size from 1,760 to 2,472 square feet of living area. The dwellings were of brick, stucco or frame exterior construction and were built from 1900 to 1928. Each comparable has an unfinished basement. Two comparables have central air conditioning and one comparable has a fireplace. Two comparables have a detached two-car garage. The comparables have sites that range from

.09 to .13 of an acre of land area. The comparables sold from April 2010 to October 2010 for prices ranging from \$52,500 to \$72,800 or from \$29.45 to \$29.83 per square foot of living area, land included.

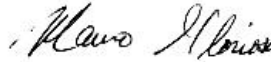
Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument, the appellant submitted a restricted use appraisal report prepared by Brad Glassey. The Board gives the estimate of value contained in this appraisal report no weight. First, as provided in the Uniform Standards of Professional Appraisal Practice, a restricted use appraisal report is for client use only. (See Advisory Opinion 11 (AO-11), Uniform Standards of Professional Appraisal Practice, 2002 Edition, The Appraisal Foundation, p. 146; Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), Uniform Standards of Professional Appraisal Practice, 2002 Edition, The Appraisal Foundation, p. 27; and Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only). This type of report is not intended to be used by parties other than the client. Second, the Board finds that the appraiser did not make an interior inspection of the property to determine the condition and amenities of the subject property. Additionally, comparables #1 and #2 are not particularly similar to the subject in dwelling size and the appraiser failed to disclose the age of the comparables. Due to these facts little weight was given the appraised value.

The Board finds the best evidence of market value to be the board of review's comparables. The Board finds these comparables have varying degrees of similarity when compared to the subject in dwelling size, age and features. These comparable sales sold from April 2010 to October 2010 for prices that range from \$52,500 to \$72,800 or from \$29.45 to \$29.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$34,758 or \$16.92 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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:

December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS.** A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Huff, by attorney:
Mark D. Walton
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

COUNTY

Peoria County Board of Review
Peoria County Courthouse
Room 302
Peoria, IL 61602



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.056-R-3
PARCEL NO.: 18-04-302-016

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.056-R-3	18-04-302-016	3,160	15,080	\$18,240

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story duplex unit of brick and frame construction with 2,800 square feet of living area. The dwelling was constructed in 1930. Features of the home include a basement, central air conditioning and a 400 square foot detached garage. The property has a .17 of an acre site and is located at 1102 North Sheridan Road, Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value for the subject property as of January 1,

2012. Glassey provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser developed two of the three approaches to value. The Restricted Use Appraisal report conveys an estimated market value of \$34,000 as of January 1, 2012, based on equal weight being given to the sales comparison approach and the income approach. Glassey testified that he inspected the exterior of the subject property.

Under the sales comparison approach to value, the appraiser utilized three suggested sales located in Peoria. The dwellings were described as two-story duplex units of frame or brick exterior construction. The comparables have three or five bedrooms. The dwellings range in size from 1,533 to 3,404 square feet of living area. The comparables sold from January 2011 to July 2011 for prices ranging from \$19,950 to \$30,000 or from \$9,975 to \$15,000 per unit; or from \$3,990 to \$10,000 per bedroom; or from \$5.86 to \$16.96 per square foot of living area, land included.

The appraiser made adjustments to the comparables for differences when compared to the subject for only condition. The adjustment resulted in adjusted sale prices ranging from \$29,950 to \$34,000 or from \$14,975 to \$17,000 per unit; or from \$5,590 to \$11,333 per bedroom or from \$8.80 to \$19.57 per square foot of living area, land included. The appraiser determined the most accurate elements of comparison were the price per unit and the price per square foot of living area. After reconciling the two units of comparison under the sales comparison approach, the appraiser's indicated value by the sales comparison approach was \$33,000.

Under the income capitalization approach to value, the appraiser developed Gross Rent Multipliers (GRM). The three suggested sales from the sales comparison approach have gross rents ranging from \$800 to \$1,050. The comparables sold from January 2011 to July 2011 for prices ranging from \$19,950 to \$30,000 or gross rent multipliers ranging from 19.95 to 32.50. Using a market rent of \$1,100 and a GRM of 32, the appraiser concluded a value under the income approach of \$35,200.

In reconciling the two approaches to value, Glassey estimated the subject property had a market value of \$34,000 as of January 1, 2012.

Glassey testified that his conclusion as to the condition of the interior of the subject property was based on the exterior inspection and assumed the interior was similar.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,240. The subject's assessment reflects a market value of \$54,890 or \$19.60 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables are improved with a tri-plex and two duplexes that are either a 1.5-story or a two-story unit that range in size from 1,580 to 2,080 square feet of living area. The dwellings were of aluminum/vinyl or frame exterior construction and were built in 1920 or 1925. Each comparable has an unfinished basement. One comparable has central air

conditioning and a fireplace. Two comparables have a detached two-car garage. The comparables have sites that range from .17 to .34 of an acre of land area. The comparables sold from March 2012 to December 2012 for prices ranging from \$25,500 to \$94,500 or from \$15.09 to \$45.43 per square foot of living area, land included.

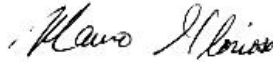
Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument, the appellant submitted a restricted use appraisal report prepared by Brad Glassey. The Board gives the estimate of value contained in this appraisal report little weight. First, as provided in the Uniform Standards of Professional Appraisal Practice, a restricted use appraisal report is for client use only. (See Advisory Opinion 11 (AO-11), Uniform Standards of Professional Appraisal Practice, 2002 Edition, The Appraisal Foundation, p. 146; Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), Uniform Standards of Professional Appraisal Practice, 2002 Edition, The Appraisal Foundation, p. 27; and Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only). This type of report is not intended to be used by parties other than the client. Second, the Board finds that the appraiser did not make an interior inspection of the property to determine the condition and amenities of the subject property. Additionally, comparables #1 and #3 are not particularly similar to the subject in dwelling size and the appraiser failed to disclose the age of the comparables. Due to these facts, little weight was given the appraised value.

The Board finds the best evidence of market value to be the board of review's comparables. These comparable sales sold from March 2012 to December 2012 for prices ranging from \$25,500 to \$94,500 or from \$15.09 to \$45.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$54,890 or \$19.60 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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:

December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Huff, by attorney:
Mark D. Walton
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

COUNTY

Peoria County Board of Review
Peoria County Courthouse
Room 302
Peoria, IL 61602



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.009/.015/.017/.020/.042/&.063-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton of Miller, Hall & Triggs, LLC, Peoria; and the Peoria County Board of Review.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Peoria** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.009-R-3	14-18-456-030	4,490	23,810	\$28,300
12-00043.015-R-3	14-27-182-010	3,670	6,330	\$10,000
12-00043.017-R-3	14-27-202-008	2,650	5,350	\$8,000
12-00043.020-R-3	14-28-478-024	3,920	12,740	\$16,660
12-00043.042-R-3	14-33-476-055	2,540	6,130	\$8,670
12-00043.063-R-3	18-05-328-042	5,580	18,590	\$24,170

Subject only to the State multiplier as applicable.

Docket No: 12-00043.001-R-3 through 12-00043.088-R-3

(Continued on Page 2)

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.



Chairman



Member



Member



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: August 22, 2014



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.005-R-3
PARCEL NO.: 13-13-308-015

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.005-R-3	13-13-308-015	2,820	22,890	\$25,710

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame construction with 1,189 square feet of living area. The dwelling was constructed in 1971. Features of the home include a concrete slab foundation, central air conditioning and a 350 square foot attached garage.¹ The property has a 6,318 square

¹ The appraisal states that the subject property has central air conditioning but the property record card submitted by the board of review does not acknowledge a central air unit.

foot site and is located in Peoria, City of Peoria Township, Peoria County.

Due to a potential conflict between the appellant's appraiser being a current board of review member, at the hearing the parties agreed to have the Property Tax Appeal Board to issue a decision based on the written evidence in the record and waived their request for an oral proceeding.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$53,000 as of August 30, 2012. The exterior only appraisal with an inspection date of August 30, 2012 was prepared by J. Greg Fletcher, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value.

Under the sales comparison approach the appraiser provided information on three comparable sales described as one-story dwellings of frame construction that ranged in size from 875 to 1,025 square feet of living area. The dwellings are 32 or 34 years old. Features of the comparables include concrete slab foundations, central air conditioning and one-car attached garages. The comparables have sites of 6,050 or 9,440 square feet of land area. The comparables sold in May 2012 or August 2012 for prices ranging from \$34,000 to \$45,000 or from \$33.17 to \$49.34 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$35,300 to \$53,040 or from \$34.44 to \$58.16 per square foot of living area, including land. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$53,000 or \$44.58 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,710. The subject's assessment reflects a market value of \$77,370 or \$65.07 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted a grid analysis, location map and property record cards on three comparable sales improved with one-story dwellings of frame construction that contain 919 or 1,073 square feet of living area.² The dwellings were constructed in 1972. Features of the comparables include concrete slab foundations, central air conditioning and attached one-car garages that contain 297 or 300 square feet of building area. The comparables sold from March 2011 to July 2012 for prices ranging from \$62,000 to \$82,500 or from \$67.46 to \$76.89 per square foot of living area, including land.

In rebuttal, the board of review also submitted the Multiple Listing Service sheet and a property record card for each of the sales used in the appellant's appraisal.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$53,000 as of August 30, 2012. The Board gives the conclusion of value contained in the appraisal little weight. The appraisal was an "exterior only" appraisal. The appraiser made no adjustments for the differences land size and time on market was not disclosed. The appraiser also submitted no documentation for the adjustment amounts of gross living area, condition and porch/patio and decks. However, the Board will further examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board finds six comparables were submitted by both parties in support of their respective positions. The Board gave less

² The board of review did not disclose the actual distance between their comparable sales and the subject property but each had the same neighborhood code as the subject property. The board of review also did not disclose the land size for their sale comparables.

weight to the appellant's comparables. These sales all had condition issues based on the Multiple Listing Service Sheets and property record cards submitted by the board of review. The appraiser did not make an interior inspection of the subject property and there was no evidence concerning the condition of the subject dwelling at the time of appraisal. The Board finds the comparables submitted by the board of review are more similar to the subject in age, location, design, dwelling size and features. These properties sold from March 2011 to July 2012 for prices ranging from \$67.46 to \$76.89 per square foot of living area including land. The subject's assessment reflects a market value of \$77,370 or \$65.07 per square foot of living area, including land, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue which is below the range established by the best sales in the record on a per square foot basis.

Based on the evidence submitted, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence. Therefore, the Property Tax Appeal Board finds a reduction in the assessment is not 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.



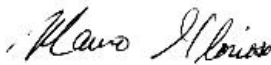
Chairman



Member



Member



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: January 23, 2015



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.011-R-3
PARCEL NO.: 14-21-351-010

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Peoria** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.011-R-3	14-21-351-010	6,030	14,970	\$21,000

Subject only to the State multiplier as applicable.

(Continued on Page 2)

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.



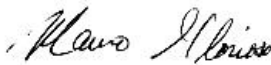
Chairman



Member



Member



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: January 23, 2015



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.016-R-3
PARCEL NO.: 14-27-183-017

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Peoria** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.016-R-3	14-27-183-017	12,880	1,120	\$14,000

Subject only to the State multiplier as applicable.

(Continued on Page 2)

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.



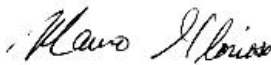
Chairman



Member



Member



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: January 23, 2015



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.024-R-3
PARCEL NO.: 14-32-134-015

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Peoria** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.024-R-3	14-32-134-015	2,930	8,970	\$11,900

Subject only to the State multiplier as applicable.

(Continued on Page 2)

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.



Chairman



Member



Member



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: January 23, 2015



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.001-R-3
PARCEL NO.: 13-12-276-043

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.001-R-3	13-12-276-043	750	12,590	\$13,340

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story condominium of frame construction with 872 square feet of living area.¹ The dwelling was constructed in 1977. The condominium has central air conditioning, two bedrooms and one and one-half bathrooms. The property is located at 3119 W. Willow Knolls Rd. Unit 43B, Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

¹ The Property Tax Appeal Board finds the best evidence of size was presented by the board of review located on the property record card which contained a schematic diagram and indicated the subject was a part one-story and part two-story dwelling. The appellant's appraisal did include a diagram of the main floor depicting the size of the subject, but did not include the second story.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Glassey provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$37,500 as of January 1, 2012.

Glassey testified that his appraisal was from an exterior inspection. Glassey testified that the subject property was a condo unit in a larger building and he believed it was vacant.

Under the sales comparison approach to value, the appraiser utilized three suggested sales located in Peoria from .01 to .58 of a mile from the subject. The appraiser stated that two of the three comparables were in the same complex. The dwellings were described as condominium units of brick or frame exterior construction. The dwellings are from 34 to 38 years old. The subject was described as being in average condition like comparables #2 and #3. Comparable #1 was described as superior condition. All the comparables have central air conditioning. One comparable has a one-car garage. The dwellings range in size from 615 to 872 square feet of living area. The comparables sold from April 2011 to December 2011 for prices ranging from \$32,000 to \$45,900 or from \$41.83 to \$58.54 per square foot of living area land included.

Glassey testified that based on his assumptions concerning the interior condition he made adjustments to the comparables for differences when compared to the subject for size, condition, room count and garage. The adjustments resulted in adjusted sale prices ranging from \$34,500 to \$40,800 or from \$45.10 to \$65.53 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$37,500 or \$93.75 per square foot of living area,² land included, under the sales comparison approach.

Under cross-examination, Glassey testified that he believes the subject property is a one-story unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,340. The subject's assessment reflects a market value of \$40,144 or \$46.04 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury.

The board of review submitted a memorandum along with additional sales data. The board of review asserted that two of the sales in the appraisal are only one bedroom units and two of the appraiser's comparable sales are in a different condo complex and neighborhood. The board of review asserted that the appraisal shows the subject's square footage to be 400 square feet of living area. The board of review has submitted three comparable sales from the same complex with the same square footage and style as the subject. Therefore, the Peoria County Board of Review believes the 2012 assessment is reasonable and a reduction is not warranted.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the same condominium complex as the subject property.

² \$93.75 is based on the appraisal's subject property having 400 square feet of living area.

One comparable was also utilized by the appellant's appraiser. The comparables were described as two-story condominiums of frame exterior construction and were built in 1977. The comparables contain 872 square feet of living area and each comparable has central air conditioning, two bedrooms and one and one-half bathrooms. The comparables sold in April 2011 and May 2012 for prices ranging from \$40,000 to \$46,000 or from \$45.87 to \$52.75 per square foot of living area, land included.

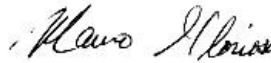
Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appraiser did not make an interior inspection of the subject property to determine the condition, dwelling size and amenities of the subject. Due to these facts little weight was given the appraised value. However, the Board will examine the raw sales data contained in the appellant's appraisal.

The record contains five comparable sales for the Board's consideration. The appraiser's comparable #1 is also board of review's comparable #3. The Board gave little weight to appraiser's comparables #2 and #3. These comparables were smaller in dwelling size and were only one bedroom units when compared to the subject. The Board finds the best evidence of market value to be the appraiser's comparable #1 along with the board of review comparables. These comparables sold in April 2011 and May 2012 for prices ranging from \$40,000 to \$46,000 or from \$45.87 to \$52.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$40,144 or \$46.04 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds no reduction in the subject's assessment 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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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:

June 24, 2016



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.004-R-3
PARCEL NO.: 13-13-306-006

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.004-R-3	13-13-306-006	3,350	9,320	\$12,670

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 866 square feet of living area. The dwelling was constructed in 1970. Features include a full unfinished basement. The property has a 12,499 square foot site and is located at 5911 N. Wacker Drive, Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Glassey provided direct testimony regarding the appraisal methodology and final value conclusion. The

appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$38,000 as of January 1, 2012.

Glassey testified that he inspected the exterior and interior of the subject property. Glassey testified that he found three recent sales all within three months of the effective date of the appraisal. Glassey testified that these comparables are within the same neighborhood and same style as the subject.

Under the sales comparison approach to value, the appraiser utilized four suggested sales located in Peoria from .02 to .27 of a mile from the subject. The dwellings were described as one-story ranch style dwellings of frame exterior construction. The dwellings are either 40 or 41 years old. The subject was described as being in average condition like comparables #2 and #3. Comparable #1 was described as superior condition and comparable #4 was described as inferior condition. All the comparables have central air conditioning and three comparables have a full basement with two comparables having finished area. Two comparables have a one-car garage. Two comparables have sites that contain either 5,500 or 6,100 square feet of land area.¹ The dwellings range in size from 825 to 974 square feet of living area. The comparables sold from June 2011 to November 2011 for prices ranging from \$37,000 to \$49,000 or from \$38.50 to \$59.39 per square foot of living area land included.

Glassey testified that he applied adjustments to the comparables for differences in size, basement, garage, condition and all relevant differences in the houses. These adjustments resulted in adjusted sale prices ranging from \$36,900 to \$40,600 or from \$37.89 to \$49.21 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$38,000 or \$43.88 per square foot of living area, land included, under the sales comparison approach.

Under cross-examination, Glassey testified that all of the comparable sales in the appraisal were listed in the MLS (Multiple Listing Service). Glassey reiterated that the comparables sales used in the appraisal have MLS numbers listed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,310. The subject's assessment reflects a market value of \$67,138 or \$77.53 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with one-story single family dwellings that contain 875 square feet of living area. The dwellings were of frame exterior construction and were built in either 1969 or 1970. The comparables have a full basement with finished area.² Each

¹ Land sizes were not disclosed for comparables #1 and #2.

² Board of review grid analysis depicts two comparables with finished area in the basement, but according to Multiple Listing Service sheet (MLS) submitted as board of review evidence, all three comparables have finished area in the basement.

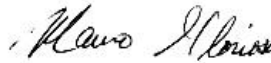
comparable has central air conditioning and one comparable has a 384 square foot detached garage. The comparables have sites that contain either .14 or .16 of an acre of land area. The comparables sold from April 2012 to October 2012 for prices ranging from \$49,000 to \$72,000 or from \$56.00 to \$82.29 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant for \$38,000. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$67,138, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$38,000 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables. These comparables are superior in condition, finished basements and central air conditioning, when compared to the subject according to the MLS sheets submitted by the board of review. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.**

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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.007-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.007-R-3	14-07-330-007	1,640	6,360	\$8,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story condominium unit of frame construction with 946 square feet of living area.¹ The dwelling was constructed in 1975. The condominium has central air conditioning, two bedrooms, one bathroom and a carport. The property is located at 2608 W. Willowlake Drive Unit 123, Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

¹ The appellant's appraiser reported a dwelling size of 946 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 938 square feet of living area with a schematic drawing to support the contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Glassey provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$24,000 as of August 13, 2012.²

Glassey testified that he performed an interior and exterior inspection of the subject property. Glassey stated, "In this particular case, the interior of the property was in need of extensive repairs to the extent that I could find no sales in similar condition. It needed completely redone." Glassey stated that the floor covering was all ripped out and the kitchen was ripped apart.

Under the sales comparison approach to value, the appraiser utilized three suggested sales and one listing located in Peoria from .01 to .38 of a mile from the subject. The dwellings were described as two or three-story condominium units of frame or brick and frame exterior construction. The dwellings are from 31 to 38 years old. The subject was described as being in poor condition. The comparables are described as being in superior condition. All the comparables have central air conditioning. Two comparables have a one-car garage and one comparable has a carport. The dwellings range in size from 615 to 872 square feet of living area. The comparables sold/listed from April 2011 to December 2011 for prices ranging from \$36,000 to \$59,900 or from \$52.64 to \$93.59 per square foot of living area land included.

The appraiser made adjustments to the comparables for differences when compared to the subject for sales concession, size, condition, room count, garage and other features. The adjustments resulted in adjusted sale prices ranging from \$23,400 to \$38,000 or from \$29.70 to \$59.38 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$24,000 or \$25.37 per square foot of living area, land included, under the sales comparison approach.

For cross-examination, board of review member Rick Salisbury acknowledged that his only question was with regard to the extraordinarily large condition adjustments which the appraiser explained.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,240. The subject's assessment reflects a market value of \$60,909 or \$64.39 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same condominium complex as the subject property. The comparables were described as one-story condominiums of frame exterior construction and were built in either 1975 or 1978. The comparables contain either 938 or 948 square feet of living area and each comparable has central air conditioning, two or three bedrooms and one or one and one-

² Glassey testified that the August 13, 2012 effective date of the appraisal was an error and it should be January 1, 2013. Glassey also testified that August 13, 2012 was the inspection date.

half bathrooms. The comparables sold from July 2011 to April 2012 for prices ranging from \$60,720 to \$88,450 or from \$64.73 to \$93.30 per square foot of living area, land included.

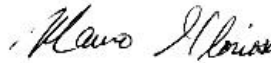
Salisbury stated that the board of review did not make an interior inspection of the subject property. Salisbury contended that it is common for the board of review to discuss the condition of the property during the initial hearing but it is up to the appellant to get with the assessor and sort it out at the assessor level.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant for \$24,000. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$60,909, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$24,000 as of the assessment date at issue. The Board gave less weight to the board of review unadjusted comparables. The Board also finds these comparables are superior in condition when compared to the subject and two comparables have an extra half bathroom when compared to the subject. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.008-R-3
PARCEL NO.: 14-17-304-002

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.008-R-3	14-17-304-002	5,640	21,700	\$27,340

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 992 square feet of living area.¹ The dwelling was constructed in 1960. Features of the home include a full basement with finished area and central air conditioning. The property has a 6,428 square foot site and is located at 5832 N. Western Avenue, Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his

¹ The appellant's appraiser reported a dwelling size of 992 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 1,008 square feet of living area with a schematic drawing to support the contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Glassey provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$82,000 as of January 1, 2012. Glassey testified that he inspected the exterior and interior of the subject property.

Under the sales comparison approach to value, the appraiser utilized four suggested sales located in Peoria from .16 to .43 of a mile from the subject. The dwellings were described as one-story ranch style dwellings of frame or brick exterior construction. The dwellings are either 51 or 58 years old. The subject was described as being in average condition like comparables #1 and #4. Comparable #2 was described as superior condition and comparable #3 was described as inferior condition. All the comparables have central air conditioning and full basements with three comparables having finished area. Each comparable has a one-car attached or detached garage. The comparables have sites that range in size from 7,440 to 9,800 square feet of land area. The dwellings range in size from 957 to 1,088 square feet of living area. The comparables sold from March 2011 to November 2011 for prices ranging from \$67,000 to \$95,000 or from \$70.01 to \$98.96 per square foot of living area land included.

The appraiser made adjustments to the comparables for differences to the subject in size, garage, condition and features. These adjustments resulted in adjusted sale prices ranging from \$76,000 to \$89,000 or from \$78.68 to \$92.71 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$82,000 or \$82.66 per square foot of living area, land included, under the sales comparison approach.

Under cross-examination, Glassey testified that his value conclusion is closer to comparables #1 and #2 adjusted values than comparable #3.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,180. The subject's assessment reflects a market value of \$93,831 or \$94.59 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with one-story single family dwellings that ranged in size from 960 to 1,008 square feet of living area. The dwellings were of frame exterior construction and were built in either 1960 or 1962. Each comparable has a full basement with finished area.² The comparables have central air conditioning and a one-car attached or detached garage. The comparables have sites that range from .16 or .24 of an acre of land area. The

² Board of review grid analysis depicts two comparables with finished area in the basement, but according to Multiple Listing Service sheet (MLS) submitted as evidence, all three comparables have finished area in basement.

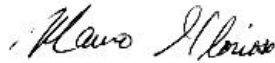
comparables sold in October 2011 or February 2012 for prices ranging from \$95,000 to \$115,000 or from \$98.96 to \$114.27 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant for \$82,000. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$93,831, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$82,000 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables. These comparables have been updated and are superior in condition, when compared to the subject according to the MLS sheets submitted by the board of review. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.013-R-3
PARCEL NO.: 14-23-151-014

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.013-R-3	14-23-151-014	4,090	25,077	\$29,167

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of stucco exterior construction with 1,737 square feet of living area.¹ The dwelling was constructed in 1937. Features of the home include a basement, central air conditioning and a 936 square foot detached 2+-car garage. The property has a 7,335 square foot site and is located at 2120 E. Riverview Ct., Peoria Heights, Richwoods Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his

¹ The appellant's appraiser reported a dwelling size of 1,737 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 1,776 square feet of living area with a schematic drawing to support their contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Glassey provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$87,500 as of January 1, 2012. Glassey testified that he inspected the exterior and interior of the subject property.

Under the sales comparison approach to value, the appraiser utilized five suggested sales located in Peoria and Peoria Heights from .39 to 1.5 miles from the subject. The dwellings were described as one-story or 1.5-story single family dwellings of frame or brick and frame exterior construction. The dwellings range from 43 to 81 years old. The subject was described as being in average condition like comparables #1 and #3. Comparables #2 and #4 were described as being in inferior condition and comparable #5 was described as being in superior condition. Four comparables have a basement with one comparable having a finished area. Each comparable has central air conditioning. Four comparables have a one-car, 1.5-car or two-car garage and one comparable has a one-car carport. The comparables have sites that range in size from 3,750 to 19,998 square feet of land area. The dwellings range in size from 1,144 to 1,710 square feet of living area. The comparables sold from January 2011 to October 2011 for prices ranging from \$62,500 to \$102,500 or from \$45.11 to \$69.82 per square foot of living area land included.

Glassey testified that he made adjustments to the comparables for differences from the subject based on land area, dwelling size, garage and condition. These adjustments resulted in adjusted sale prices ranging from \$81,900 to \$95,500 or from \$52.03 to \$74.65 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$87,500 or \$50.37 per square foot of living area, land included, under the sales comparison approach.

Under cross-examination, Glassey acknowledged that comparable #2 was a repossession. Glassey testified that he included comparable #2 due to its location.

The appellant's attorney called the appellant, Merle Huff, as a witness. Huff testified that the subject property is a one-of-a-kind house. The subject is poured concrete, concrete floors, concrete ceilings and a concrete roof. Huff testified that the doorways have a keyhole shape and are less than 30 inches wide.

Under cross-examination, Huff testified that the roof originally was concrete but the concrete had cracked and a truss gable roof was added.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,940. The subject's assessment reflects a market value of \$126,211 or \$72.66 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. Three of the comparables are located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with one-story single family dwellings, with two comparables having a finished attic. The comparables range in size from 1,296 to 1,509 square feet of living area. The dwellings were of brick or frame exterior construction and were built from 1934 to 1956. Three comparables have a full basement with two comparables having finished area. The comparables have central air conditioning and attached or detached garages ranging in size from 308 to 576 square feet of building area. Three comparables have one or two fireplaces. The comparables have sites that range from .12 to .28 of an acre of land area. The comparables sold from April 2011 to September 2012 for prices ranging from \$88,500 to \$130,000 or from \$68.29 to \$81.91 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant resulting in an estimated market value of \$87,500. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$126,211, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$87,500 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables. Comparables #2 and #3 are a one-story design when compared to the subject's two-story design. Comparables #1 and #2 have finished area in the basement when compared to the subject's unfinished basement. Furthermore, comparables #1, #3 and #4 have one or two fireplaces when compared to the subject's lack of a fireplace. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.018-R-3
PARCEL NO.: 14-27-405-011

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.018-R-3	14-27-405-011	2,930	10,404	\$13,334

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 954 square feet of living area.¹ The dwelling was constructed in 1945. Features of the home include a full basement with finished area and central air conditioning. The property has a 6,750 square foot site and is located at 1311 E. Wilson Avenue, Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his

¹ The appellant's appraiser reported a dwelling size of 954 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 934 square feet of living area with a schematic drawing to support their contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Glassey provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$40,000 as of January 1, 2012. Glassey testified that he inspected the exterior and interior of the subject property.

Under the sales comparison approach to value, the appraiser utilized three suggested sales located in Peoria from .15 to .49 of a mile from the subject. The dwellings were described as one-story single family dwellings of frame exterior construction. The dwellings ranged in age from 61 to 66 years old. The subject was described as being in average condition like comparable #3. Comparable #1 was described as being in superior condition and comparable #2 was described as being in inferior condition. Two comparables have a full basement with one comparable having a finished area. Two comparables have central air conditioning and two comparables have a one-car attached or detached garage. The comparables have sites that range in size from 5,040 to 8,646 square feet of land area. The dwellings range in size from 780 to 900 square feet of living area. The comparables sold in October or November 2011 for prices ranging from \$23,500 to \$50,000 or from \$30.13 to \$55.56 per square foot of living area land included.

The appraiser made adjustments to the comparables for differences to the subject in size, garage, foundation, condition and features. These adjustments resulted in adjusted sale prices ranging from \$35,700 to \$48,600 or from \$45.77 to \$55.56 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$40,000 or \$41.93 per square foot of living area, land included, under the sales comparison approach.

Under cross-examination, Glassey testified that comparable #2 was a house in need of repairs that sold immediately.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,690. The subject's assessment reflects a market value of \$44,207 or \$46.34 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with one-story single family dwellings of frame exterior construction and were built in 1936 or 1940. The comparables range in size from 812 to 864 square feet of living area. Each comparable has a full basement with two comparables having finished area. The comparables have central air conditioning and detached garages ranging in size from 435 to 720 square feet of building area. The comparables have sites ranging from .11 to .17 of an acre of land area. The comparables sold from December 2011 to December 2012 for prices

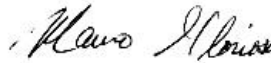
ranging from \$59,000 to \$68,000 or from \$70.24 to \$83.74 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant resulting in an estimated market value of \$40,000. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$44,207, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$40,000 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables. These comparables have central air conditioning and garages which the subject property lacks. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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:

June 24, 2016



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.



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

APPELLANT: Merle Huff
DOCKET NO.: 12-00043.032-R-3
PARCEL NO.: 14-33-278-022

The parties of record before the Property Tax Appeal Board are Merle Huff, the appellant, by attorney Mark D. Walton, of Miller, Hall & Triggs, LLC in Peoria; and the Peoria County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00043.032-R-3	14-33-278-022	2,620	8,213	\$10,833

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 875 square feet of living area.¹ The dwelling was constructed in 1916. Features of the home include a full unfinished basement and a 308 square foot detached one-car garage. The property has a 4,960 square foot site and is located at 509 E. Virginia Ave., Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument, the appellant called as his

¹ The appellant's appraiser reported a dwelling size of 875 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 852 square feet of living area with a schematic drawing to support their contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

witness Bradley Glassey. Glassey is a Certified General Real Estate Appraiser licensed in Illinois. Glassey testified that he has been an appraiser for 17 years.

Glassey testified that he prepared an appraisal of the subject property. The purpose of the appraisal was to develop an opinion of market value of the subject property as of January 1, 2012. Glassey provided direct testimony regarding the appraisal methodology and final value conclusion. The appraiser relied on the sales comparison approach to value. The appraisal report conveys an estimated market value of \$32,500 as of January 1, 2012. Glassey testified that he inspected the exterior and interior of the subject property.

Under the sales comparison approach to value, the appraiser utilized five suggested sales located in Peoria from .16 to .47 of a mile from the subject. The dwellings were described as one-story single family dwellings of frame exterior construction. The dwellings ranged in age from 64 to 89 years old. The subject was described as being in average condition like comparables #1, #3 and #5. Comparables #2 and #4 were described as being in inferior condition. Each comparable has a full basement with two comparables having finished area. Four comparables have central air conditioning and a one-car or two-car detached garage. The comparables have sites that range in size from 3,528 to 9,500 square feet of land area. The dwellings range in size from 700 to 884 square feet of living area. The comparables sold from April 2011 to September 2011 for prices ranging from \$22,500 to \$41,000 or from \$25.45 to \$58.57 per square foot of living area land included.

Glassey testified that he made appropriate adjustments to the comparables for relevant differences in the houses. These adjustments resulted in adjusted sale prices ranging from \$28,500 to \$38,300 or from \$32.24 to \$54.71 per square foot of living area, land included. Based on the adjusted sale prices, the appraiser estimated the subject property had a fair market value of \$40,000 or \$41.93 per square foot of living area, land included, under the sales comparison approach.

Under cross-examination, Glassey testified that sale for comparable #1 was verified through the Multiple Listing Service (MLS).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,350. The subject's assessment reflects a market value of \$55,221 or \$63.11 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Peoria County of 33.23% as determined by the Illinois Department of Revenue. Representing the board of review was board of review member Rick Salisbury.

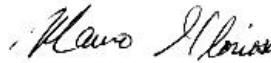
In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with one-story single family dwellings of frame exterior construction and were built from 1927 to 1930. The comparables range in size from 748 to 864 square feet of living area. Each comparable has a full basement with one comparable having finished area and central air conditioning. Two comparables have a detached garages which contain 240 or 308 square feet of building area. The comparables have sites ranging from .09 to .11 of an acre of land area. The comparables sold from July 2011 to July 2012 for prices ranging from \$46,500 to \$67,000 or from \$55.16 to \$89.57 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellant resulting in an estimated market value of \$32,500. The Board finds the appellant's appraiser provided competent testimony regarding the selection of the comparables, the adjustment process and final value conclusion. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion. The subject's assessment reflects a market value of \$55,221, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$32,500 as of the assessment date at issue. The Board gave less weight to board of review unadjusted comparables. These comparables have central air conditioning and are newer in age when compared to the subject property. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.