

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Martin and Bayley, Inc.  
DOCKET NO.: 06-00129.001-C-1  
PARCEL NO.: 09-29-376-010

The parties of record before the Property Tax Appeal Board are Martin and Bayley, Inc., the appellant, by attorney Robert W. McQuellon III, Peoria, Illinois; and the Peoria County Board of Review.

The subject property consists of a one-story concrete block commercial structure containing 3,750 square feet of building area that was built in 2001. The subject property is operated as a gas station, convenience store and car wash. The improvements are situated on an 80,324 square foot lot.

The appellant appeared before the Property Tax Appeal Board through counsel claiming a lack of uniformity regarding the subject's land and improvement assessments. In support of the inequity claim, the appellant submitted photographs, property record cards and an assessment analysis of the subject and three suggested comparables. The evidence was prepared by Robert W. McQuellon of McQuellon Consulting, Inc., who was present at the hearing for direct and cross-examination. McQuellon testified the fee for his services was contingent on the outcome of the appeal.

The comparables are comprised of one-story concrete block structures that were built from 1964 to 1988. Counsel indicated comparables 2 and 3 have been updated. The comparables are located from 6.3 to 7 miles from the subject. The suggested comparables are operated as gas stations/convenience stores. The structures range in size from 3,000 to 5,281 square feet of building area and are situated on lots that range in size from 27,880 to 51,156 square feet of land area. The comparables have improvement assessments ranging from \$49,750 to \$134,320 or from \$14.93 to \$32.12 per square foot of building area and land assessments ranging from \$80,910 to \$138,320 or from \$1.98 to \$3.18 per square foot of land area. The subject property has an improvement assessment of \$137,480 or \$36.66 per square foot of building area and a land assessment of \$290,300 or \$3.62 per square foot of land area. Based on this evidence, the appellant

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Peoria County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	290,300
IMPR.:	\$	137,480
TOTAL:	\$	427,780

Subject only to the State multiplier as applicable.

requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$427,780 was disclosed. In response to the appeal, the board of review submitted a letter arguing the appellant's comparables are located a considerable distance from the subject and are older structures when compared to the subject. The board of review also submitted three suggested comparables in support of the subject's assessment. The board of review argued its comparables are more similar to the subject in age and proximate location than the comparables submitted by the appellant.

The board of review's comparables consists of one-story brick or frame buildings that are from 1 to 10 years old. The comparables are operated as gas stations/convenience stores. The comparables are reportedly located from 1 to 4 miles from the subject. The structures range in size from 2,400 to 6,266 square feet of building area and are situated on lots ranging in size from 40,075 to 236,531 square feet of land area. The comparables have improvement assessments ranging from \$101,270 to \$237,130 or from \$37.85 to \$42.20 per square foot of building area and land assessments ranging from \$71,140 to \$162,630 or from \$.65 to \$4.06 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, it was discovered board of review comparable 1 is located 6.6 miles from the subject, not the 3 miles as depicted in the evidence. In addition, the board of review acknowledged comparable 2 is considerably larger in size than the subject.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant failed to overcome this burden of proof.

With respect to the subject's improvement assessment, the Property Tax Appeal Board finds the record contains six suggested comparables for consideration. The Board placed less weight on

two comparables submitted by the appellant due to their older age when compared to the subject. The Board also gave less weight to one comparable submitted by the board of review due to its larger size when compared to the subject. The Board finds the remaining three comparables are most similar to the subject in age, design, location, and amenities. These most similar properties are somewhat smaller in size when compared to the subject, ranging in size from 2,400 to 3,000 square feet of building area, whereas the subject property has 3,750 square feet of building area. These most similar comparables have improvement assessments ranging from \$96,350 to \$112,300 or from \$32.12 to \$42.20 per square foot of building area. The subject property has an improvement assessment of \$137,480 or \$36.66 per square foot of building area, which falls within the range established by the most similar comparables contained in this record on a per square foot basis. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified and no reduction is warranted.

With respect to the subject's land assessment, the Property Tax Appeal Board finds the record contains six suggested comparables for consideration. The Board finds neither party's land comparables particularly similar to the subject in neither size nor location. The Board placed diminished weight on the appellant land comparable 1 due to its smaller size and the board of review land comparable 2 due to its larger size when compared to the subject. The Board finds the remaining four comparables are more similar to the subject in size, recognizing their smaller land areas, ranging in size from 40,075 to 52,156 square feet of land area. These comparables have land assessments ranging from \$80,910 to \$162,630 or from \$1.98 to \$4.06 per square foot of land area. The subject property has a land assessment of \$290,300 or \$3.61 per square foot of building area, which falls within the range established by the most similar land comparables contained in this record on a per square foot basis. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables contained in the record disclose that properties are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. As a result

of this analysis, the Board finds no reduction in the subject's land or improvement assessments 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.

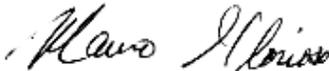


Chairman



Member

Member



Member



Member

DISSENTING: \_\_\_\_\_

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: February 20, 2009



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.