

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gregory Hasty  
DOCKET NO.: 06-00134.001-R-1  
PARCEL NO.: 13-23-429-011

The parties of record before the Property Tax Appeal Board are Gregory Hasty, 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 frame dwelling containing 1,956 square feet of living area that was built in 1997. Features include an unfinished basement, central air conditioning, a fireplace, and 400 square foot garage.

The appellant appeared before the Property Tax Appeal Board through counsel claiming a lack of uniformity regarding the subject's improvement assessment. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted photographs, property record cards and an assessment analysis of 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.

The comparables consist of a one-story frame dwelling and two, two-story frame dwellings that were built from 1997 to 2002. The comparables are located approximately 1 mile from the subject. Features include unfinished basements, central air conditioning, one fireplace and garages ranging in size from 672 to 770 square feet. The dwellings range in size from 2,423 to 2,568 square feet of living area and have improvement assessments ranging from \$87,610 to \$90,780 or from \$34.11 to \$37.47 per square foot of living area. The subject property has an improvement assessment of \$72,890 or \$37.26 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$90,760 was disclosed. In response to the appeal, the board of review argued two of the appellant's comparables are two-story dwellings, dissimilar to the subject's one-story design. The board of review argued it submitted three comparables located in close

(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:	\$	17,870
IMPR.:	\$	72,890
TOTAL:	\$	90,760

Subject only to the State multiplier as applicable.

proximity, arguing they are more similar to the subject than the comparables submitted by the appellant.

The board of review's comparables consists of one-story frame and masonry dwellings that were built in 1997. Two comparables have partially finished walkout basements and one comparable has an unfinished basement. Other features include central air conditioning, one fireplace and two or three-car garages. The dwellings range in size from 1,690 to 2,267 square feet of living area and have improvement assessments ranging from \$76,160 to \$101,420 or from \$37.80 to \$49.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The Property Tax Appeal Board finds the record contains six suggested comparables for consideration. The Board placed less weight on comparables 1 and 3 submitted by the appellant. These suggested comparables are two-story style dwellings, dissimilar to the subject's one-story design. The Board finds the remaining four comparables are most similar to the subject in age, size, design, location, and amenities. They have improvement assessments ranging from \$76,160 to \$101,420 or from \$37.47 to \$49.67 per square foot of living area. The subject property has an improvement assessment of \$72,890 or \$37.26 per square foot of living area, which falls below the assessment range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well 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 improvement assessments is warranted.

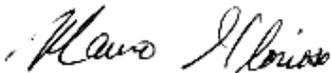
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.