

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Roy Endres
DOCKET NO.: 06-00135.001-R-1
PARCEL NO.: 13-15-282-005

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

The subject property is a one-story stucco and frame multi-family dwelling containing 2,149 square feet of living area that was built in 2001. The duplex features an unfinished walkout basement, central air conditioning, a fireplace and a 400 square foot attached garage. The dwelling is situated on a 12,632 square foot site in a private gated community.

The appellant appeared before the Property Tax Appeal Board with counsel claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. The subject's land assessment was not contested. In support of these claims, the appellant submitted three assessment comparables and eight suggested comparable sales. 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 three equity comparables consist of one-story brick or stucco dwellings that were built from 2001 to 2003. It was not disclosed whether the comparables are multi-family duplexes like the subject. The comparables are located approximately ¼ of a mile from the subject, but are not located in the gated section of the subject's subdivision. Features include unfinished basements, central air conditioning, and garages ranging in size from 461 to 598 square feet. Two comparables have a fireplace. The dwellings range in size from 2,159 to 2,614 square feet of living area and have improvement assessments ranging from \$71,690 to \$84,640 or from \$28.37 to \$33.16 per square foot of living area. The subject property has an improvement assessment of \$71,070 or \$33.07 per square foot of living area.

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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:	\$	22,820
IMPR.:	\$	71,070
TOTAL:	\$	93,890

Subject only to the State multiplier as applicable.

The eight comparable sales consist of one-story brick, stucco or frame dwellings that were built from 1989 to 2003. It was not disclosed whether the comparables are multi-family duplexes like the subject. Three comparables are located approximately ¼ of a mile from the subject, but are not located in the gated section of the subject's subdivision. The proximate location of five comparables was not disclosed. Six comparables have unfinished basements and two comparables have partial finished basements. Other features include central air conditioning and garages ranging in size from 461 to 768 square feet. Seven comparables have a fireplace. The dwellings range in size from 2,061 to 2,614 square feet of living area; however, their land sizes were not disclosed. They sold for prices ranging from \$200,000 to \$360,000 or from \$91.85 to \$142.41 per square foot of living area including land. The transactions occurred from January 2001 to November 2003.

The appellant testified the subject dwelling suffers from "settlement issues", but offered no evidence to support this testimony or valuation evidence regarding this aspect of the appeal. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$93,890 was disclosed. The subject's assessment reflects an estimated market value of \$282,886 or \$131.64 per square foot of living area including land using Peoria County's 2006 three-year median level of assessments of 33.19%.

With respect to the evidence submitted by the appellant, the board of review argued the comparables submitted by the appellant are not located in the private gated section of the subject's subdivision.

In support of the subject's assessment, the board of review submitted property record cards and a comparative analysis of three suggested comparables located in the same gated section of the subject's subdivision. The board of review's analysis indicates the comparables consist of one-story duplexes of stucco and frame construction that were built in 2001 or 2005. The comparables have partially finished walkout basements. Other features include central air conditioning, one fireplace, and garages ranging in size from 440 to 506 square feet. The dwellings range in size from 2,113 to 2,300 square feet of living area and are situated on lots ranging in size from 8,973 to 12,197 square feet of land area. They sold for prices ranging from \$332,386 to \$355,000 or from \$154.35 to \$163.27 per square foot of living area. These transactions occurred from January 2004 to September 2005. The board of review also argued the subject property was purchased in May 2005 for \$284,900, which is more than its 2006 estimated market value as reflected by its assessment.

The comparables have improvement assessments ranging from \$91,690 to \$97,610 or from \$42.44 to \$43.50 per square foot of living area. The subject property has an improvement assessment of \$71,070 or \$33.07 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 equity comparables for consideration. The Board placed less weight on the comparables submitted by the appellant. First, the appellant failed to disclose whether the comparables are multi-family duplexes like the subject, which detracts from the weight of the evidence. In addition, the suggested comparables are not located in the private gated section of the subject's subdivision. Finally, two comparables are somewhat larger than the subject. The Board finds the assessment comparables submitted by the board of review are most similar to the subject in age, size, design, location, and amenities. These most similar properties are duplexes that range in size from 2,113 to 2,300 square feet of living area and have improvement assessments of \$91,690 to \$97,610 or from \$42.44 to \$43.50 per square foot of living area. The subject property has an improvement assessment of \$71,070 or \$33.07 per square foot of living area, which is far less than 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 land or improvement assessments is warranted.

The appellant also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board finds the parties submitted 11 suggested comparable sales for consideration. The Board gave diminished weight to the comparable sales submitted by the appellant. First, the appellant failed to disclose whether the comparables are multi-family duplexes like the subject, which detracts from the weight the evidence. In addition, at least three of the suggested comparables are not located in the gated section of the subject's subdivision and the proximate location of five comparables was not disclosed. Furthermore, the appellant failed to disclose the land sizes for any of the comparables and four comparable sales are somewhat larger than the subject. More importantly, all the suggested sales occurred from January 2001 to November 2003, which is considered less indicative of the subject's fair market value as of the January 1, 2006, assessment date at issue with this appeal.

The Property Tax Appeal Board finds the comparables submitted by the board of review are most representative of the subject in location, age, size, design, and features. They sold from January 2004 to September 2005 for prices ranging from \$332,386 to \$355,000 or \$154.35 to \$163.27 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$282,886 or \$131.64 per square foot of living area including land, which is considerably less than the most similar comparable sales contained in this record. As a final point, the Board finds the evidence revealed the subject property was purchased in May 2002 for \$284,900, which is more than its estimated market value as reflected by its 2006 assessment. Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence and no reduction is warranted.

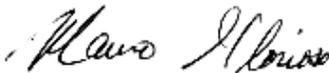
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.