

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Mills
DOCKET NO.: 06-00136.001-R-1
PARCEL NO.: 13-15-277-007

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

The subject property is a one and one-half story brick and frame dwelling containing 3,453 square feet of living area that was built in 2001. Features include an unfinished basement, central air conditioning, a fireplace and a 723 square foot three-car garage.

The appellant appeared before the Property Tax Appeal Board through counsel claiming unequal treatment in the assessment process as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellant submitted three assessment 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 consists of a one and one-half story and two, two-story frame or brick and frame dwellings that were built from in 1999 or 2000. The comparables are located approximately 1 mile from the subject in a competing subdivision. Two comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning and garages ranging in size from 672 to 872 square feet. Two comparables have a fireplace. The dwellings range in size from 3,027 to 3,195 square feet of living area and have improvement assessments ranging from \$100,930 to \$103,260 or from \$32.11 to \$33.38 per square foot of living area. The subject property has an improvement assessment of \$125,060 or \$36.22 per square foot of living area. 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 \$145,780 was disclosed.

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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:	\$	20,720
IMPR.:	\$	125,060
TOTAL:	\$	145,780

Subject only to the State multiplier as applicable.

In support of the subject's assessment, the board of review submitted property record cards, photographs and an assessment analysis detailing four suggested comparables. Three comparables are located approximately one mile from the subject in the same competing subdivision in which the appellant's comparables are located. One comparable is located in close proximity along the subject's street. The comparables consist of a one and one-half story and three, two-story brick and frame dwellings that were built from 1999 and 2006. Three comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 724 to 862 square feet. The dwellings range in size from 2,892 to 3,540 square feet of living area and have improvement assessments ranging from \$102,380 to \$142,880 or from \$35.37 to \$40.36 per square foot of living area. (Note: comparable 4 had a 2006 partial improvement assessment of \$76,600 due to its new construction, which the board review calculated to be \$142,880 as 100% complete. The calculation was not disputed by the appellant.) 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 seven suggested equity comparables for consideration. The Board placed less weight on one comparable submitted by the board of review due to its smaller size when compared to the subject. The Board finds the remaining six assessment comparables are most similar to the subject in age, size, design, location, and amenities. They have improvement assessments ranging from \$100,930 to \$142,880 or from \$32.11 to \$40.32 per square foot of living area. The subject property has an improvement assessment of \$125,060 or \$36.22 per square foot of living area, which falls within the range established by the most similar assessment 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 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 assessments is warranted.

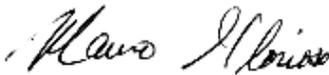
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.