

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dave Joseph Sons & Assoc.  
DOCKET NO.: 06-00146.001-C-1  
PARCEL NO.: 14-05-278-011

The parties of record before the Property Tax Appeal Board are Dave Joseph Sons & Assoc., the appellant, by attorney Robert W. McQuellon III, in Peoria, and the Peoria County Board of Review.

The subject property consists of a 3.346-acre (145,926 square foot) vacant commercial parcel located in Peoria, City of Peoria Township, Peoria County.

Through its attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located within 0.3 mile of the subject, two of which contain 87,991 square feet of land area and one which contains 190,357 square feet. These properties have land assessments of \$46,670 or \$100,320 or \$0.53 per square foot of land area. The subject has a land assessment of \$100,000 or \$0.69 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the appellant presented Bob McQuellon as a witness. The witness, a real estate broker, testified the comparables have primary frontage on Hale Avenue, but the subject has limited visibility behind a Subway restaurant and only a small area of frontage on Hale Avenue. The witness opined the poor visibility suggests the subject's land assessment should be \$0.30 to \$0.40 per square foot. Finally, the appellant stated the subject has been available for sale for 20 years, but has not sold.

In cross examination, the board of review questioned the appellant's witness regarding the comparables' zoning. The witness acknowledged the appellant's comparables were zoned for industrial use, rather than commercial like the subject.

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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:	\$	100,000
IMPR.:	\$	0
TOTAL:	\$	100,000

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$100,000 was disclosed. In support of the subject's assessment, the board of review submitted a letter, property record cards and a grid analysis of three comparable vacant lots zoned for commercial use that are located one block to two miles from the subject. The comparables range in size from 2.254 to 3.84 acres and have land assessments ranging from \$126,730 to \$207,060 or \$1.23 per square foot of land area. The board of review's letter stated its comparable one is only one block from the subject and this property's land assessment "is comparable to land values per square foot up to two miles distance from the subject."

In cross examination, the appellant questioned the board of review regarding its comparables' locations, street visibility and frontage. The board of review acknowledged its comparable one has significant frontage on Knoxville Road, comparable two is in an office park and comparable three has corner frontage.

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 that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. 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 assessment data, the Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board finds the parties submitted six land comparables for its consideration. The Board gave less weight to the appellant's comparables because they were zoned for industrial use, rather than for commercial use like the subject. The Board finds the comparables submitted by the board of review were similar in size and zoning when compared to the subject and had land assessments of \$1.23 per square foot. The subject's land assessment of \$0.69 per square foot falls well below these most similar comparables in the record. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

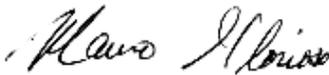
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 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.