

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dave Joseph Sons & Assoc.  
DOCKET NO.: 06-00156.001-C-1  
PARCEL NO.: 14-19-151-067

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 6.071 acre (264,409 square foot) parcel improved with a ten year-old, one-story commercial building of masonry exterior construction that contains 30,702 square feet of building area. The subject is 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 regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted data and a grid analysis of three comparable properties located 0.2 mile to 3.7 miles from the subject. The comparables consist of one-story masonry commercial buildings that are situated on lots ranging in size from 422,096 to 713,077 square feet. The appellant's evidence indicates the comparables consist of Lowes and Home Depot home improvement stores and a Circuit City store. The comparable buildings range in size from 95,136 to 197,510 square feet of building area and range in age from 4 to 32 years. These properties have improvement assessments ranging from \$1,254,370 to \$1,482,440 or from \$7.51 to \$13.19 per square foot of building area. The subject has an improvement assessment of \$518,380 or \$16.88 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the appellant presented the testimony of Bob McQuellon, a real estate broker. The witness testified the appellant's comparable one was remodeled in 2001, 2002 and 2003.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$924,180 was disclosed. In support of the subject's assessment,

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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:	\$	405,800
IMPR.:	\$	518,380
TOTAL:	\$	924,180

Subject only to the State multiplier as applicable.

the board of review submitted property record cards and a grid analysis of three comparable properties located adjacent to the subject building, one block from the subject, or 1-2 miles from the subject. The comparables are situated on lots that contain from 1.45 to 9.75 acres and are improved with one-story masonry or masonry and frame retail buildings that range in age from three to seven years and range in size from 17,345 to 46,432 square feet of building area. These properties have improvement assessments ranging from \$505,900 to \$712,310 or from \$13.66 to \$29.17 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, a board of review member testified the subject is a Barnes and Noble bookstore which has more decoration and finish, and thus a higher value than the board of review's comparables.

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 Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparables because they were approximately three to six times larger in building area when compared to the subject. The Board finds the comparables submitted by the board of review were similar to the subject in age, size and exterior construction. These most representative comparables had improvement assessments ranging from \$13.66 to \$29.17 per square foot of building area. The subject's improvement assessment of \$16.88 falls within this range and further, is below the \$20.62 per square foot improvement assessment of the board of review's comparable three, which is most similar to the subject in size and is located one block from the subject. 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.

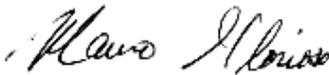
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.