

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lawrence Tangel
DOCKET NO.: 06-00169.001-R-1
PARCEL NO.: 14-22-427-012

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

The subject property has been improved with a 56-year old, one and one-half story dwelling of frame exterior construction containing 5,521 square feet of living area. The dwelling has a 1,100 square foot basement of which 500 square feet has been finished, central air conditioning, a fireplace, and a 916 square foot garage. The subject parcel is located in Peoria Heights, Richwoods Township, Peoria County.

The appellant appeared through counsel before the Property Tax Appeal Board contending unequal treatment in the assessment process as to the improvement only; no dispute was raised with regard to the land assessment.¹ In support of this lack of uniformity argument, appellant presented land and improvement assessment data for three properties in an abbreviated grid along with the first side of the applicable property record cards and black and white photographs. The abbreviated grid included the address/parcel number, the assigned quality grades, assessment, estimated market value (assessment multiplied by 3), building square footage, and "total fair cash value per square foot." To more fully explain what evidence had previously been presented, at the hearing the appellant presented a more detailed grid analysis of the comparables which indicated the age, story height, basement area, basement finish, and other amenities of the subject and the comparables.

Because the board of review had not been afforded the opportunity to respond to the appellant's detailed grid analysis prior to the date of hearing, at the hearing an order was entered to allow the

¹ By agreement with Attorney McQuellon and the board of review, witnesses were sworn once for several cases and witness credentials were presented only once for several matters held on the same date.

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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:	\$	43,700
IMPR.:	\$	218,740
TOTAL:	\$	262,440

Subject only to the State multiplier as applicable.

board of review ten (10) business days to rebut in writing this newly submitted grid in accordance with the Board's rules on rebuttal evidence (86 Ill. Admin. Code, Sec. 1910.66). A review of the Board's records reveals that no such written rebuttal by the board of review has been submitted in this matter.

Appellant called Robert W. McQuellon Jr., M.B.A., of Real Estate Appraisers & Consultants to testify as to the significance of the comparables presented. McQuellon Jr. identified his experience and credentials including 35 years in real estate brokerage and consulting work, specializing in real estate tax appeal work. He further testified he is a member of the National Association of Real Estate Appraisers.

In the detailed grid, the appellant set forth information on three comparable properties located in various assigned neighborhood codes which differ from the subject's assigned code. McQuellon Jr. testified the entire dwelling was remodeled in 2003; in consideration of the subject's newer effective age, the selected comparables range in age from 4 to 13 years old. McQuellon Jr. further testified the comparables presented are similar to the subject except that in his opinion the subject has significant functional obsolescence due to its floor plan/flow of the house. From this, he opined the subject to be 15% to 20% less valuable than the comparables due to the functional obsolescence factor which was not cured by the remodel.

The comparables were described as one or two-story frame or masonry dwellings with full, unfinished basements ranging in size from 2,227 to 2,334 square feet, central air conditioning, a fireplace, and a garage ranging in size from 804 to 851 square feet of building area. The comparables range in size from 3,615 to 4,437 square feet of living area and have improvement assessments ranging from \$128,430 to \$160,340 or from \$35.37 to \$39.70 per square foot of living area. The subject's improvement assessment is \$218,740 or \$39.62 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$181,300 or \$32.84 per square foot of living area.

On cross-examination McQuellon Jr. acknowledged that the subject's location on Grandview Drive was a very unique and prestigious address with a very limited number of dwellings on this street which is situated high on a bluff overlooking the Illinois River. He also acknowledged the subject has some river view from the upper level. McQuellon Jr. further acknowledged that he presented no other comparables located on Grandview Drive, but this was due to the 2003 remodeling of the subject such that he felt the older dwellings on Grandview Drive were simply not comparable to the subject. As to the 2003 remodeling, McQuellon Jr. acknowledged that both the interior and exterior of the subject dwelling were remodeled.

On further cross-examination, McQuellon Jr. was questioned about the location of the comparables, each of which was said to be in

a different subdivision located from 8 to 10 miles from the subject property. McQuellon Jr. admitted that none of the comparables' addresses was as prestigious as Grandview Drive.

On redirect examination, McQuellon Jr. asserted that locational differences and a prestigious address would be reflected in the land assessment, not in the improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed along with a grid analysis of three suggested comparables, the first page of the applicable property record cards, and black and white "before" and "after" remodeling photographs of the subject dwelling.

In the grid in support of the subject's assessment, the board of review presented descriptions and sales data on three comparable properties, two of which were located on Grandview Drive. The comparables were described as one or two-story masonry, stucco or frame and masonry dwellings that range in age from 6 to 76 years old. Each comparable has a basement ranging in size from 1,185 to 2,531 square feet of building area, one of which has 1,795 square feet of finished area, central air conditioning, and two fireplaces. Two comparables have garages of 506 and 576 square feet, respectively. The dwellings range in size from 3,750 to 4,644 square feet of living area. These comparables have improvement assessments ranging from \$136,010 to \$218,050 or from \$36.27 to \$46.95 per square foot of living area.

The board of review further reported these comparables sold between November 2005 and May 2006 for prices ranging from \$510,000 to \$1,100,000 or from \$136.00 to \$254.28 per square foot of living area, including land. The board of review further reported that the subject property was purchased in November 2002 prior to the remodeling for \$700,000 or \$126.79 per square foot of living area, including land.

At the hearing, the board of review argued that location was the primary factor here and given some confusion caused by the manner in which the original appeal petition was completed, the board of review presented comparable sales data. Moreover, the board of review argued that the assessments for these three comparables, which are similar in location, age and size, reflect that the subject is equitably assessed in comparison to these most similar properties. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted six equity comparables for the Board's consideration. Appellant's comparables located 8 to 10 miles from the subject have been given reduced weight in the Board's analysis because of this difference. A uniformity violation can be established through evidence regarding the assessed valuations of a small number of properties. Du Page County Board of Review v. Property Tax Appeal Board, 284 Ill. App. 3d 649, 655 (1996). The properties selected for comparison must be similar in kind and character and must be similarly situated to the subject property. Id. at 654.

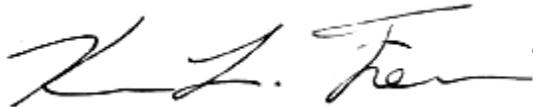
The Property Tax Appeal Board finds on this record the comparables submitted by the board of review were most similar to the subject in size, exterior construction, location, amenities, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$36.27 to \$46.95 per square foot of living area. The subject's improvement assessment of \$39.62 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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 presented by the parties disclosed that properties located in the same area 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.



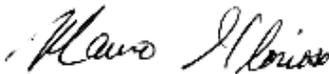
Chairman



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: July 28, 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.