



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: MJM Limited Partnership  
DOCKET NO.: 06-00214.001-C-2  
PARCEL NO.: 14-21-301-002

The parties of record before the Property Tax Appeal Board are MJM Limited Partnership, the appellant, by attorney Clyde B. Hendricks of Peoria; and the Peoria County Board of Review.

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: \$318,750  
IMPR: \$631,800  
TOTAL: \$950,550**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5.52-acre parcel improved with three, 33 year-old, one-story multi-use commercial buildings of brick and concrete block construction that contain a total of 62,001 square feet of building area.

The appellant submitted evidence to the Property Tax Appeal Board contending inequity in the improvement assessment as the basis of the appeal. Although the appellant's petition indicated it sought a reduction in the subject's land assessment as well, no land inequity evidence was submitted.

In support of the improvement inequity argument, the appellant presented an assessment analysis prepared by Vivian E. Hagaman, a licensed appraiser. Hagaman submitted an assessment analysis using four equity comparables based on information from the property record cards maintained by the assessor. She indicated that the equity comparables were adjusted in relation to the subject for quality grade as well as for condition, desirability

and utility (CDU). Her report contained copies of the property record cards for the subject and the comparables from the township assessor's Computer Assisted Mass Appraisal (CAMA) records. She also provided copies of photographs for the subject and the comparables. Her analysis indicated the subject improvement had a market value as reflected by its assessment of \$30.57 per square foot of building area. Hagaman's analysis indicated the comparables ranged in size from 40,000 to 91,556 square feet of building area and were constructed from 1960 to 1997 for an average of 1977. The comparables had CDUs ranging from 50% to 77% for an average of 64%. The comparables had grades ranging from C-5 to C+10 for an average of C+10. She indicated the comparables had improvement assessments reflecting market values ranging from \$15.66 to \$34.45 per square foot and an average market value of \$27.77 per square foot. The witness indicated the comparables had grade adjustments ranging from \$14.91 to \$32.81 per square foot for a weighted average of \$26.45 per square foot. The witness indicated the comparables had CDU adjustment values ranging from \$14.16 to \$26.71 for a weighted average of \$23.23 per square foot. Based on this analysis, the appellant requested the subject's improvement assessment be reduced to \$7.29 per square foot of building area, or 452,190.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$950,550 was disclosed. The subject had an improvement assessment of \$631,800 or \$10.19 per square foot of building area. To demonstrate the subject was equitably assessed, the board of review submitted assessment information on three comparables. The comparables were one-story or two-story multi-use commercial buildings used for sales and restaurant purposes. The comparables ranged in size from 66,000 to 66,740 square feet of building area, were of brick and block, concrete block or brick and stone construction and ranged in age from 30 to 45 years. These properties had improvement assessments ranging from \$648,460 to \$796,770 or from \$10.46 to \$12.01 per square foot of building area.

After reviewing the record 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 Board further finds 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.

Initially, the Board gives little weight to Hagaman's analysis and conclusion. The Board finds the analysis was based on general subjective characteristics of the buildings such as quality grade and CDU. The Board finds this type of analysis does not adequately consider the physical characteristics of the individual buildings such as age, size, ceiling height, type of construction and features to make a meaningful analysis of the similarity of the comparable properties to the subject property.

As stated by the Supreme Court of Illinois in Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 544 N.E.2d 762, 136 Ill.Dec. 76 (1989):

[T]he cornerstone of uniformity is the fair cash value of the property in question. . . . [U]niformity is achieved only when all property with the same income-earning capacity and fair cash value is assessed at a consistent level.

Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d at 21, 544 N.E.2d at 772. In this appeal the appellant failed to demonstrate the comparables and the subject had similar fair cash values but were assessed at substantially lesser or greater proportions of their fair cash values.

In the absence of evidence demonstrating the comparables and the subject have similar fair cash values, the Property Tax Appeal Board will examine the physical characteristics of the subject and the comparables to determine if the buildings are sufficiently similar so as to be indicative of similar fair cash values, thus necessitating similar assessments. A review of the comparables disclosed that those most similar to the subject in age, size and construction were the board of review's comparables 2 and 3. These two comparables contained 61,992 and 66,000 square feet of building area, were 30 or 31 years old and had improvement assessments of \$10.46 and \$12.01 per square foot of building area. The subject has an improvement assessment of \$10.19 per square foot of building area which is below the two 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: October 28, 2009

*Allen Castrovillari*

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.