



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

APPELLANT: Verna Shea  
DOCKET NO.: 07-00353.001-C-1  
PARCEL NO.: 09-32-455-006

The parties of record before the Property Tax Appeal Board are Verna Shea, the appellant, by attorney Clyde B. Hendricks in 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: \$ 145,160  
IMPR.: \$ 604,030  
TOTAL: \$ 749,190**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story, brick and frame hotel containing 62 units. The improvement was built in 1999.

The appellant contends assessment inequity in the improvement assessment as the basis of the appeal. In support of this claim the appellant submitted information on three equity comparables. The three comparables have three-story improvements with 72 to 124 units. They were built from 1987 to 2005. The appellant's grid sheet indicated the comparables have improvement assessments that range from \$526,910 to \$946,860 or \$7,015 to \$12,139 per unit. The appellant's grid also provided fair market values per unit for the subject and comparables based on the assessments and made unexplained "Grade/CDU" adjustments to yield adjusted fair market values per square foot for the comparables. 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 \$749,190 was disclosed. The subject's improvement assessment is \$604,030 or \$9,742 per unit.

To demonstrate the subject was equitably assessed, the board of review submitted assessment information on three comparables. The two-story to five-story buildings were built from 1991 to 2005. They contain 66 to 124 units. They have improvement assessments that range from \$541,660 to \$1,058,820 or \$8,207 to \$12,139 per unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 contends assessment inequity in the 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 544 N.E.2d 762, 136 Ill.Dec. 76 (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 burden has not been met.

The parties submitted five equity comparable properties for the Board's consideration. The appellant's comparable #1 and the board of review's comparable #1 are the same property. The appellant's comparable #3 and the board of review's comparable #3 each have twice as many units as the subject. The other three comparables are similar in size to the subject, but the cryptic descriptions, poor photos and lack of maps in the evidence make it difficult to determine exactly how similar they are. 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.

Kandakee 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 have similar values but are assessed at substantially lesser or greater proportions of their fair cash value.

The Board does note the remaining three comparables have improvement assessments of \$7,318 to \$12,139 per unit. The subject's improvement assessment of \$9,742 per unit is within that range and is lower than the \$12,139 per unit assessment of the comparable cited by both parties. After considering the evidence the Board finds the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed and a reduction is not 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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: December 3, 2010

*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.