



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

APPELLANT: Bob Lindsey Hondas  
DOCKET NO.: 07-00358.001-C-1  
PARCEL NO.: 14-08-226-033

The parties of record before the Property Tax Appeal Board are Bob Lindsey Hondas, 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: \$ 288,360  
IMPR.: \$ 237,840  
TOTAL: \$ 526,200**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a car dealership with 228,254 square feet of land.

The appellant contends assessment inequity in the land assessment as the basis of the appeal. In support of this claim the appellant submitted information on three equity comparables. However, the grid sheet provided by the appellant contains the assessments per square foot of the improvements of the comparable car dealerships but not of the land areas. The Board calculated the per-square-foot land assessments by dividing the land assessments of each of the three comparables by their respective land sizes. They had land assessments of \$226,730 to \$316,050. They had land areas that ranged from 87,120 to 145,926 square feet. The calculations yielded a range of \$1.62 to \$3.63 per square foot of land area. The appellant indicated the subject has a land area of 121,532 square feet, which divided into the land assessment of \$288,360 yields an assessment of \$2.37 per square foot of land. 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 land assessment of \$288,360 was disclosed. This is \$1.26 per square foot of land area utilizing

the board of review's land area of the subject of 228,254 square feet.

To demonstrate the subject was equitably assessed, the board of review submitted assessment information on one comparable and suggested the Board also utilize the appellant's comparables. The board of review also pointed out the appellant used an incorrect size for the subject's land parcel. The board of review's comparable has a land assessment of \$258,050 and a land area of 159,865 square feet, or an assessment of \$1.61 per square foot of land. 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 land 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 property record card for the subject provided by the board of review indicates the subject has a land area of 5.24 acres, or 228,254 square feet. The printout provided by the appellant also has the 5.24 acre figure, but lower down on the sheet has on one line "ary site 2.79 acres" and on the next line: "veloped 2.45." In photocopying the first parts of both lines were cut off. Perhaps the two words that were cut off were "Primary" and "Undeveloped." The two figures add up to 5.24, which is the number of acres for the appellant's parcel. The Board finds the subject includes 5.24 acres or 228,254 square feet of land area.

The parties submitted four equity comparable properties for the Board's consideration. Their land assessments ranged from \$1.61 to \$3.63 per square foot. The subject's land assessment is lower than all of those at \$1.26 per square foot. The two comparables closest in size to the subject are assessed at \$1.61 and \$1.62 per square foot, which are considerably higher than the subject's assessment. 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 Morris*

Member

*Shawn P. 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.