



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

APPELLANT: Proctor Hospital
DOCKET NO.: 07-00371.001-C-2
PARCEL NO.: 14-21-126-014

The parties of record before the Property Tax Appeal Board are Proctor Hospital, the appellant, by attorney Clyde B. Hendricks of Peoria, the Peoria County Board of Review; and the City of Peoria School Dist. No. 150, intervenor, by attorney Robert C. Gates of Kavanagh, Scully, Sudow, White & Frederick, P.C., Peoria.

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: \$0
IMPR: \$2,860,010
TOTAL: \$2,860,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a medical office complex composed of three buildings with 139,620 square feet of total above grade building area. The subject has two, two story buildings and a four-story building. The buildings were constructed in 1978.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided information on three comparables. The appellant indicated each comparable has a 3, 4 or 7 story medical office building. However, the property record card for comparable #2 depicts the property as being improved with a two-story building and not a 3-story building as the appellant indicated in its analysis. The appellant indicated the buildings range in size from 50,624 to 156,020 square feet of building area. The buildings were constructed from 1983 to 1993. The appellant further indicated that comparable #3 is 55% exempt; however, in the analysis the appellant appeared to use the exempt area to compute the assessment per square foot. The appellant indicated the comparables had improvement assessments ranging from \$399,460 to \$2,145,110 or from \$7.89 to \$25.00 per square foot of building

area. The appellant indicated the subject had an improvement assessment of \$2,860,010 or \$20.48 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$2,652,780.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$2,860,010 was disclosed. The subject has a land assessment of \$0 because the land is exempt. The BOR provided information on five comparables to demonstrate the subject improvement was being equitably assessed. The comparables were composed of medical office buildings that ranged in size from 42,606 to 85,567 square feet of building area. The comparables had buildings with story heights ranging from 2 to 7 stories that were built from 1991 to 2005. BOR comparables #1 and #2 were the same properties as appellant's comparables #3 and #2, respectively. The comparables had improvement assessments ranging from \$1,137,140 to \$2,924,930 or from \$25.07 to \$49.54 per square foot of building area. In its analysis the BOR indicated the subject improvements had 113,576 square feet of building area, however, the subject's property record indicated the subject had 139,620 square feet of total building area.

The BOR also indicated that the appellant used the wrong square footage for comparables #1 and #2. However, the property record card associated with appellant's comparables #1 indicated the appellant used the correct size.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 (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 a reduction is not warranted.

The parties submitted information on six comparables improved with medical office buildings, with two comparables being common to both parties. With respect to the two common comparables submitted by both parties, appellant's comparables #2 and #3 and BOR comparables #1 and #2, the Board finds the BOR estimate of size is better supported for these properties. The Board finds the comparables submitted by the parties were not particularly similar to the subject in age, size and multi-building configuration. Nevertheless, the comparables ranged in size from 42,606 to 85,567 square feet of building area with improvement assessments ranging from \$7.89 to \$49.54 per square foot of

building area. Five of the comparables have improvement assessments ranging from \$25.07 to \$49.54 per square foot of building area. The subject has an improvement assessment of \$20.48 per square foot of building area, which is below five of the six comparables on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject improvements were being inequitably assessed and no reduction is justified.

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: April 22, 2011

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.