FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Proctor Hospital
DOCKET NO.: 07-00372.001-C-1
PARCEL NO.: 09-32-455-003

The parties of record before the Property Tax Appeal Board are Proctor Hospital, 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:	$140,000
IMPR.:	$137,270
TOTAL:	$277,270

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 58,806 square foot parcel improved with a one-story medical office building that was built in 1997 and contains 4,212 square feet of building area. The subject is located in Peoria, City of Peoria Township, Peoria County.

Through its attorney, the appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of the improvement inequity argument, the appellant submitted property record cards and a grid analysis of three comparable properties. The comparables were described as one-story medical office buildings that were built between 1990 and 1999 and range in size from 3,500 to 5,957 square feet of building area. Two comparables are situated on lots that contain 17,228 or 22,913 square feet of land area. The lot size for the third comparable was not provided. The appellant's grid indicated the comparables had quality grades of

C, B-05, or B, while the subject has a quality grade of C+10. The appellant adjusted the comparables for their quality grades, concluding the buildings had fair market values ranging from $55.79 to $97.86 per square foot of building area. The appellant claimed the subject has a fair market value of $97.77 per square foot. The comparables have improvement assessments ranging from $82,610 to $194,310 or from $18.60 to $32.62 per square foot of living area. The subject has an improvement assessment of $137,270 or $32.59 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $106,816 or $25.36 per square foot of building area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of $277,270 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties. The comparables consist of one-story medical office buildings that were built between 1996 and 2003 and range in size from 3,669 to 7,020 square feet of building area. The comparables were described as having quality grades ranging from C, C+10, B, or B+5. They have improvement assessments ranging from $116,510 to $280,770 or from $31.76 to $40.25 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that 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.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellant's comparable 3 and the board of review's comparables 3 and 4 because they were significantly larger in building area when compared to the subject. The Board finds the remaining comparables were similar to the subject in terms of design, use, size and most features and had improvement assessments ranging from $18.60 to $32.99 per square foot of building area. The subject's improvement assessment of $32.59 per square foot of building area falls within this range. After considering adjustments and differences in both parties' comparables when

compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

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 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.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity 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.

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: May 21, 2010

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.