FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Susan Arnholt
DOCKET NO.: 07-00377.001-C-1
PARCEL NO.: 14-05-151-003

The parties of record before the Property Tax Appeal Board are Susan Arnholt, 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:	$ 8,570
IMPR.:	$ 17,260
TOTAL:	$ 25,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story veterinary clinic containing 1,350 square feet on a 15,000 square foot parcel. The improvement was built in 1969.

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 comparable veterinary clinics. The three comparables have one-story improvements that range in size from 1,332 to 2,856 square feet. They were built from 1968 to 1987. They have improvement assessments that range from $19,840 to $53,900 or $13.70 to $19.35 per square foot of building area. The appellant's grid also provided fair market values per square foot 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 $25,830 was disclosed. The subject's improvement assessment is $17,260 or $12.79 per square foot of building area.

To demonstrate the subject was equitably assessed, the board of review submitted assessment information on two comparable veterinary clinics. The board of review's comparable #2 is the same as the appellant's comparable #2. The one-story buildings were built in 1941 and 1968. They contain 1,760 and 2,856 square feet. They have improvement assessments of $25,500 and $39,120 or $13.70 and $14.49 per square foot of building area. 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 four equity comparable properties for the Board's consideration. They have improvement assessments that range from $13.70 to $19.35 per square foot of improvement. The subject's improvement assessment of $12.79 per square foot is lower than all of them. 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.

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: December 3, 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.