



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

APPELLANT: Michael Landwirth
DOCKET NO.: 07-00379.001-C-1
PARCEL NO.: 18-04-377-009

The parties of record before the Property Tax Appeal Board are Michael Landwirth, 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: \$ 74,880
IMPR.: \$ 78,470
TOTAL: \$ 153,350**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story retail/office building containing 4,864 square feet on a 30,241 square foot parcel. The improvement was built in 1995.

The appellant contends assessment inequity in the improvement assessment as the basis of the appeal. In support of this claim the appellant submitted a copy of the Peoria County Board of Review's Notes on Appeals from a Property Tax Appeal Board case for the year 2000. The appellant also submitted several other sheets containing assessment information on the subject and four comparable properties that all appear to be based on data from printouts dated in January 2002. The appellant did not submit a grid sheet from the Board's appeal form. 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 \$153,350 was disclosed. The subject's improvement assessment is \$78,470 or \$16.13 per square foot of building area.

To demonstrate the subject was equitably assessed, the board of review submitted assessment information on three comparable office buildings. The one-story buildings were built from 1968

to 1990. They contain 4,085 to 16,464 square feet of floor area. They have improvement assessments that range from \$81,690 to \$375,860 or \$20.00 to \$22.83 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 Board finds the evidence submitted by the appellant is too dated to have any relevance to the instant case. The board of review's comparable #2 is much larger than the subject. The other board of review comparables are of similar size to the subject. They have improvement assessments of \$20.00 and \$20.55 per square foot of improvement. The subject's improvement assessment of \$16.13 per square foot is lower than those assessments. 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 J. Huff

Member

Mario Morris

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.