



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

APPELLANT: Susan Arnholt  
DOCKET NO.: 07-00380.001-R-1  
PARCEL NO.: 14-09-352-065

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:     \$83,010  
IMPR.:    \$338,500  
TOTAL:    \$421,500**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story office/medical building that was constructed in 1999 and contains 13,060 square feet of building area. The subject is located in Peoria, City of Peoria Township, Peoria County.

Through her attorney, the appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted property record cards and two grid analyses of seven comparables, four of which were located 0.70 to 5.91 miles from the subject. Proximity to the subject of the other three comparables was not reported. The comparables consist of one-story office buildings that were built between 1920 and 2000 and range in size from 10,314 to 16,200 square feet of building area. These properties have improvement assessments ranging from \$175,500 to \$355,910 or from \$16.12 to \$26.25 per square foot of building area. The subject has an improvement assessment of \$338,500 or \$25.92 per square foot of building area. Based on this evidence the appellant requested

the subject's improvement assessment be reduced to \$244,091 or \$18.69 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 \$421,510 was disclosed. In support of the subject's assessment the board of review submitted property record cards and a grid analysis of six comparable properties located next door to 3 miles from the subject. The comparables consist of one-story office or office/medical buildings that were built between 1989 and 2001 and range in size from 5,448 to 15,840 square feet of building area. These properties have improvement assessments ranging from \$146,160 to \$546,240 or from \$23.66 to \$40.25 per square foot of building area. The board of review's evidence noted medical offices carry "a little higher value than general office(s)." 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 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 met this burden.

The Board finds the parties submitted a total of thirteen comparables in support of their respective arguments. The Board gave less weight to the appellant's comparable 3 on her second grid and the board of review's comparables 1, 3, 4 and 5 because these properties differed significantly in age or building size when compared to the subject. The Board finds the remaining comparables were similar to the subject in design, age and building size and had improvement assessments ranging from \$16.12 to \$35.20 per square foot of building area. The subject's improvement assessment of \$25.92 per square foot of building area falls within this range. Therefore, the Board finds the evidence in this record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence. For this reason, the Board finds 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. 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: October 22, 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.