



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

APPELLANT: Terry Clark
DOCKET NO.: 07-00412.001-C-1
PARCEL NO.: 13-12-354-001

The parties of record before the Property Tax Appeal Board are Terry Clark, 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: \$222,350
IMPR.: \$131,280
TOTAL: \$353,630**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13 year-old, one-story fast food restaurant that contains 3,293 square feet of building area. The subject is located in Peoria, City of Peoria Township, Peoria County.

Through his attorney, the appellant submitted evidence to 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 a grid analysis of seven comparable properties, described as fast food or restaurants, that are located 0.13 mile to 7.95 miles from the subject. The comparables were built between 1991 and 2001, with renovations between 1994 and 2001, and they range in size from 3,444 to 6,223 square feet of building area. These properties have improvement assessments ranging from \$111,220 to \$223,260 or from \$32.29 to \$46.61 per square foot of building area. The subject has an improvement assessment of \$131,280 or \$39.87 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 \$353,630 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 located ¼ mile to 2.0 miles from the subject. The comparables were described as fast food restaurants, were built between 1976 and 2001 and range in size from 2,726 to 5,102 square feet of building area. One comparable was renovated in 2001. These properties have improvement assessments ranging from \$104,390 to \$186,020 or from \$35.40 to \$42.76 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 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 11 comparables in support of their respective arguments. The Board gave less weight to the appellant's 2, 3, 4 and 7 and the board of review's comparables 1 and 2 because they differed significantly in building size when compared to the subject. The Board finds the five remaining comparables submitted by the parties were similar to the subject in design, age and building size and had improvement assessments ranging from \$32.29 to \$46.61 per square foot of building area. The subject's improvement assessment of \$39.87 per square foot of building area falls within this range and is well below the appellant's own comparable 5. Therefore, the Board finds the evidence in this 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 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.