FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Terry Clark
DOCKET NO.: 07-00414.001-C-1
PARCEL NO.: 14-29-401-004

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:	$98,620
IMPR.:	$158,050
TOTAL:	$256,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 34,519 square foot commercial parcel improved with a 36 year-old, one-story, fast food restaurant that contains 4,758 square feet of building area. The subject is located in Peoria, City of Peoria Township, Peoria County.

The appellant submitted evidence to the Property Tax Appeal Board claiming 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 seven comparables. The comparables consist of one-story restaurants, two of which were described as fast food, that range in age from six to 45 years and range in size from 2,857 to 4,505 square feet of building area. The comparables are situated on parcels ranging in size from 20,496 to 47,916 square feet of land area and are located 0.24 mile to 5.05 miles from the subject. The

comparables have improvement assessments ranging from $37,240 to $143,040 or from $13.03 to $35.40 per square foot of building area. The subject has an improvement assessment of $158,050 or $33.22 per square foot of building area. The appellant also reported comparable 3 sold in August 2002 for $220,000. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $118,950 or $25.00 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 $256,670 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 described as fast food restaurants, two of which are McDonald's like the subject, and which were located two to five miles from the subject. The comparables consist of one-story structures that range in age from 17 to 31 years and range in size from 2,135 to 5,102 square feet of building area. These properties have improvement assessments ranging from $82,320 to $186,020 or from $32.13 to $37.52 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 gave less weight to the appellant's comparables 6 and 7 because they were significantly newer than the subject. The Board further gave less weight to the board of review's comparables 1, 3 and 5 because they were considerably smaller in building area when compared to the subject. The Board finds the remaining comparables were similar to the subject in building size. Therefore, these properties received most weight in the Board's analysis. These most representative comparables have improvement assessments ranging from $13.64 to $36.46 per square foot of building area. The subject's improvement assessment of $33.22 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 summary, 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: July 23, 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.