



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

APPELLANT: Peter Nicol & Debra Braker  
DOCKET NO.: 07-00433.001-C-1  
PARCEL NO.: 14-20-401-033

The parties of record before the Property Tax Appeal Board are Peter Nicol & Debra Braker, the appellants, 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:** \$98,500  
**IMPR.:** \$223,820  
**TOTAL:** \$322,320

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 41,382 square foot commercial parcel improved with a Culver's restaurant. The one-story, structure of masonry and steel exterior construction is three years old and contains 4,555 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 improvements 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 for six comparable properties. The comparables consist of one-story, two-story, or three-story commercial structures of steel, brick, frame or "rc" (possibly reinforced concrete) exterior construction that were built between 1991 and 2001 and range in size from 3,581 to 6,043 square feet of building area. The appellant submitted no grid detailing the comparables, but from the property record cards,

two comparables appear to be restaurants, two may be fast food restaurants and one contains various neighborhood shops. These properties have improvement assessments ranging from \$106,500 to \$223,260 or from \$23.64 to \$51.51 per square foot of living area. The subject has an improvement assessment of \$223,820 or \$49.13 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$165,529 or \$36.34 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 \$322,320 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 two blocks to five miles from the subject. The comparables were described as one-story fast food or fast food/coffee structures of block and frame exterior construction that range in age from one to five years and range in size from 1,982 to 5,184 square feet of building area. Comparable 5 is a Culver's restaurant like the subject. These properties have improvement assessments ranging from \$110,980 to \$261,970 or from \$49.11 to \$55.99 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 finds the parties submitted 12 comparables for its consideration. The Board gave less weight to the appellant's comparable 1 because it was considerably older than the subject; comparables 3 and 6 because their two-story and three-story designs differed from the subject's one-story design; and comparable 4 because its frame exterior differed from the subject's steel exterior. The Board also gave less weight to the board of review's comparable 2 because it was significantly smaller in building area when compared to the subject. The Board finds the appellant's comparables 2 and 5 and the board of review's comparables 1, 3, 4, 5 and 6 were similar to the subject in design, exterior construction, size and age and had improvement assessments ranging from \$35.40 to \$53.28 per square foot of building area. The subject's improvement assessment of

\$49.14 per square foot of building area falls within this range. The Board finds the improvement assessment of the board of review's comparable 5, a Culver's restaurant like the subject, is at the high end of 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.

*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: July 23, 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.