



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

APPELLANT: Cullinan Property LTD.  
DOCKET NO.: 07-00661.001-C-1  
PARCEL NO.: 13-11-327-009

The parties of record before the Property Tax Appeal Board are Cullinan Property LTD., the appellant, by attorney Robert W. McQuellon III in Peoria, and the Peoria County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$147,650  
**IMPR.:** \$120,137  
**TOTAL:** \$267,787

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick and frame commercial building used as a restaurant built in 2001. The subject contains 4,306 square feet of building area; is situated on 0.89-acres and is located in the City of Peoria Township, Peoria, Illinois.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the equity argument, the appellant submitted a grid analysis of three suggested comparable properties. The comparables are one-story frame or brick and frame commercial restaurant buildings that were built in either 1983 or 1993. The comparables are located within 4.5 miles of the subject. The comparables were reported as having a quality grade of B+5 or A-5 with the subject having a quality grade of B-10.<sup>1</sup> In addition, the subject was reported as being

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<sup>1</sup> See subject's property record card.

vacant. The comparables contain from 4,864 to 9,170 square feet of building area and have improvement assessments ranging from \$124,560 to \$283,830 or from \$20.96 to \$30.95 per square foot of living area. The subject property has an improvement assessment of \$143,040 or \$33.22 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$290,640 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested commercial properties located within 4 miles of the subject. The comparable properties consist of one-story brick and block, brick or tile buildings that were built from 1995 to 2003. The comparables contain from 3,444 to 6,180 square feet of building area and have improvement assessments ranging from \$111,220 to \$261,970 or from \$32.29 to \$48.35 per square foot of building area.

Dave Ryan, Clerk of the Peoria County Board of Review, testified that the subject was revalued in 2007. Ryan testified that the subject's original assessed value in 2006 was used as a starting point and a multiplier of 1.0389 was added to compute the subject's 2007 assessed value. The City of Peoria used the Cole Layer Trumble system as a starting point and then made adjustments as deemed necessary for 2007. Ryan further testified that the subject's market value would be affected if the subject were vacant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant called Bonnie Gavin, the City of Peoria Township Assessor, as a witness. Gavin testified that for commercial properties her office used the 2006 equalized assessed value and then added the township multiplier of 1.0389 for 2007 because at that time they did not have enough data to use the new Pro-Val system. However, if the subject was reduced at a later date by the board of review or the Property Tax Appeal Board, it would affect her valuation. Gavin admitted that some properties may have slipped through the cracks if they were later reduced after she turned in her assessment books.

During sir-rebuttal, Ryan testified that the Peoria County Supervisor of Assessments applied an equalization factor of 1.0389 in 2007, not the township. Ryan further testified that the subject had a 2006 land assessment of \$131,950 and an improvement assessment of \$125,810 for a total assessment of \$257,760.

After hearing the testimony 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 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 appellants have met this burden.

Both parties presented assessment data on a total of six equity comparables. The Board finds the appellant's comparable #1 and the board of review's comparable #3 were dissimilar to the subject in size and/or grade, and therefore, were given reduced weight in the Board's analysis. The remaining comparables had improvement assessments ranging from \$20.96 to \$48.35 per square foot of building area. However, the testimony was that each of these comparables was superior in quality of grade to the subject and the subject was vacant. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds a per square foot improvement assessment of \$33.22 is not supported by the most comparable properties contained in this record and a reduction in the subject's assessment is warranted.

In further support of the appellant's uniformity claim, the evidence disclosed the subject's 2006 assessed value was reduced to \$257,760 as a result of a Property Tax Appeal Board decision from a hearing on the merits in Docket No. 06-00108.001-C-1. The evidence further disclosed that for 2007, in the City of Peoria Township, commercial property was assessed by using the 2006 assessed value and applying a multiplier of 1.0389. The subject's current assessed value is \$290,640. Using the 2006 assessed value of \$257,760 and applying a multiplier of 1.0389 results in an assessed value of \$267,787 or \$27.90 per square foot of building area, which is less than the subject's current assessed value. Therefore, the Property Tax Appeal Board finds the methodology used to assess the subject in 2007 was not uniformly applied after the Property Tax Appeal Board issued its decision in Docket No. 06-00108. The City of Peoria Township Assessor testified that some properties, which may have been reduced after she turned in her assessment books, may have fallen through the cracks.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William R. Loras*

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: September 24, 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.