



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

APPELLANT: Patricia & Jeffrey Symmonds
DOCKET NO.: 07-00797.001-R-1
PARCEL NO.: 14-08-206-015

The parties of record before the Property Tax Appeal Board are Patricia & Jeffrey Symmonds, the appellant, by attorney Thomas E. Leiter, of The Leiter Group 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: \$ 9,990
IMPR.: \$ 97,010
TOTAL: \$ 107,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story, condominium dwelling of brick and frame construction containing 1,946¹ square feet of living area. The dwelling was built in 2005, and it sold July 26, 2005 for \$317,921. Features include a full basement with 1,580 feet of finished area, central air conditioning, a fireplace and a two-car garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as one-story, brick and frame, condo dwellings that were built from 1989 to 1995. The comparable dwellings range in size from 1,670 to 2,033 square feet of living area. All have basements with substantial finished areas, central air conditioning, fireplaces and two-car garages. The comparables sold from August 2004 to January 2006 for \$197,500 to \$259,900 and have improvement assessments ranging from \$60,990 to \$84,080 or from \$33.93 to \$41.35 per square foot of living area. The subject's improvement assessment is \$49.85 per square foot of main living area. Based on this evidence, the

¹ The board of review erroneously included finished basement area in its calculation of the total living area.

appellants 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 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of one-story, frame, condo or single-family dwellings that were built from 1988 to 2006. The dwellings range in size from 1,902 to 2,235 square feet of living area. Each has central air conditioning, a fireplace, a basement and a garage with 400 to 529 square feet garage. One of the basements has a 1,000-square-foot finished area. These properties sold from December 2005 to May 2007 for \$319,000 to \$335,000 and have improvement assessments ranging from \$72,510 to \$97,900 or from \$32.44 to \$51.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants provided a letter in rebuttal to the board of review's evidence. The appellants stated the board of review's evidence contains several inaccuracies including an overstatement of the main living area of the subject. The appellant contends the main living area has 1,904 square feet as reflected in the attached document entitled Trailcreek Estates Condominium Association 2005 Maintenance Fees, not 1,946 square feet as the board of review grid sheet states. The appellants discussed the board of review's comparables and suggested that the board of review's comparables #1 and #3 are appropriate comparables and are supportive of the appellant's case and that the board of review's comparable #2 is an inappropriate comparable because it is on a lake and has a walkout directly to the lake.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 not met this burden.

With respect to the size of the main living area of the subject, the Board finds it to be 1,946 square feet as reported in the subject's property record card filed as a part of the board of review's evidence. The measurement is supported by the schematic drawing of the subject in the subject's property record card. The 1,904 square foot measurement reflected in the calculation of

the percentage ownership for condominium fee assessment may be on a different basis than the measurements used by assessing officials in preparation of property record cards and the purported size is not supported by any other evidence.

The record contains six comparable properties for the Board's consideration. The appellants' three comparables have improvement assessments that range from \$33.93 to \$41.35 per square foot of living area. The subject's improvement assessment is \$49.85 per square foot of living area. However, the Board questions whether the appellants' comparables are of equivalent value to the subject. The comparables sold from August 2004 to January 2006 for \$197,500 to \$259,900 or \$107.47 to \$127.84 per square foot of living area including land. The subject sold in July 2005 for \$317,921 or \$163.37 per square foot of living area including land. The subject appears to have a higher fair cash value than the appellants' comparables. As stated by the Supreme Court of Illinois in Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 544 N.E.2d 762, 136 Ill.Dec. 76 (1989):

[T]he cornerstone of uniformity is the fair cash value of the property in question. . . [U]niformity is achieved only when all property with the same income-earning capacity and fair cash value is assessed at a consistent level.

Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d at 21, 544 N.E.2d at 772. The appellants' evidence fails to demonstrate the comparables and the subject have similar fair cash values but are assessed at substantially lesser or greater proportions of their fair cash values.

The board of review's comparable #1 is a single-family, raised-ranch residence dissimilar from the condominium subject. The remaining two comparables, which sold in December 2005 and May 2007 for prices closer to the selling price of the subject on both a total and a per-square-foot-of-main-living-area basis,² have improvement assessments of \$72,510 and \$97,900 or \$32.44 and \$51.47 per square foot of living area. The subject's improvement assessment of \$49.85 per square foot of living area is lower than that of the board of review's comparable #2³ in spite of the fact that the subject is of brick and frame construction and has an extra 580 square feet of finished area in the basement. The subject's per-square-foot improvement assessment is higher than that of the board of review's comparable #3, but comparable #3 has no finished basement area and sold for more than \$20.00 per square foot less than the subject. After considering adjustments and the differences in both parties' comparables when compared to

² The sale price per square foot of living area for the board of review's comparable #2 is \$176.13, not \$115.44 as reported in the board of review's grid sheet.

³ The Board notes that the board of review included the incorrect property record card for comparable #2 in its evidence filing.

the subject, the Board finds the appellants have failed to prove the subject is inequitably assessed by clear and convincing evidence.

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: January 21, 2011

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.