



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

APPELLANT: June Bembenek & Joseph Bembenek, Jr.
DOCKET NO.: 07-01292.001-R-1
PARCEL NO.: 17-28-303-005

The parties of record before the Property Tax Appeal Board are June and Joseph Bembenek, Jr., the appellants, 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: \$10,050
IMPR.: \$61,060
TOTAL: \$71,110**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a .94 acre parcel improved with a two-story single family dwelling of frame construction that contains 2,132 square feet of living area. The dwelling has vinyl siding exterior, a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage with 576 square feet. The dwelling was constructed in 1996. The subject property is located in Mapleton, Limestone Township, Peoria County.

The appellant, Joseph Bembenek, Jr., appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted descriptions, assessment information, photographs and a plat map on five comparables located in the subject's subdivision. The comparables consist of a 1.5-story dwelling and four, two-story dwellings that ranged in size from 1,920 to 2,500 square feet of living area. One comparable was constructed in 1949, three comparables were built in 1994 and one comparable was built in 1996. Each comparable has central air conditioning, four of the comparables have one fireplace, each comparable has a full

basement and the comparables have a two, three or four-car garage. Comparable #1 also has a barn. Comparables #1, #2 and #4 are described as having swimming pools and the photographs of the comparables depict each has an above ground swimming pool. These comparables have total assessments ranging from \$65,420 to \$74,780 and improvement assessments ranging from \$53,330 to \$65,090 or from \$25.59 to \$30.12 per square foot of living area.

During the hearing the appellant testified that comparable #1 was constructed in 1949 but underwent renovation, which resulted in a dwelling similar to the subject. He also testified the subject's assessment had increased from 2006 to 2007 by approximately 12.6% while the comparables had assessment increases from approximately 4% to 5%. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$56,580 or \$26.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$71,110 was disclosed. The subject has an improvement assessment of \$61,060 or \$28.64 per square foot of living area.

To demonstrate the subject was equitably assessed the board of review submitted descriptions and assessment information on three comparables. The comparables consist of two, two-story single family dwellings and a one-story single family dwelling that range in size from 2,248 to 2,470 square feet of living area. The comparables have the same neighborhood code as the subject property. Each comparable has a basement, central air conditioning, one or two fireplaces and attached garages that range in size from 746 to 968 square feet of building area. These properties have total assessments that range from \$79,850 to \$89,840 and improvement assessments that range from \$70,000 to \$78,840 or from \$29.65 to \$35.07 per square foot of living area. During the hearing the board of review indicated that 2007 was the beginning of a new general assessment period.

Under cross-examination, the appellant questioned the board of review concerning whether its comparables had some brick exterior finish based on copies of the photographs of the properties on the property record cards. It was also explained that board of review comparable #3 was not located in the same subdivision as the subject and each comparable had a larger garage than the subject.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the assessment of the subject property.

The appellants contend assessment inequity 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 assessments 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 a reduction is not warranted.

The record contains descriptions and assessment information on eight comparables submitted by the parties. The Board finds appellant's comparables #2 through #4 and board of review comparables #1 and #2 are most similar to the subject. These six comparables are similar to the subject in location, style, age and features. These comparables ranged in size from 1,920 to 2,500 square feet of living area and were constructed from 1994 to 1998. Each comparable had a basement, central air conditioning, one or two fireplaces and a two or three-car garage. These properties had improvement assessments that ranged from \$57,380 to \$73,850 or from \$25.59 to \$30.12 per square foot of living area. The subject's improvement assessment of \$61,060 or \$28.64 per square foot of living area is within the range established by the best comparables in the record. The Board finds this evidence demonstrates the subject is being equitably assessed.

Little weight was given appellant's comparable #1 due to its style and age. Little weight was given board of review comparable #3 due to its one-story style.

Although the appellant argued at the hearing that the subject's improvement assessment increased by a greater percentage from 2006 to 2007 than the comparables he submitted, the Board finds this does not demonstrate assessment inequity. As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 692 N.E.2d 260, 229 Ill.Dec.487, (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234. In this appeal the Board finds the appellant did not submit evidence demonstrating that the subject property was being disproportionately assessed in relation to properties with similar market values. The Board finds those comparables found to be most similar to the subject have total assessments ranging from \$66,860 to \$83,490 while the subject has

a total assessment of \$71,110, which is within the range established by the best comparables in the record. The Board finds this evidence does not demonstrate a lack of assessment uniformity.

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 exists on the basis of the evidence in this record.

In conclusion, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed.

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: August 20, 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.