FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Fulvio N. Zerla
DOCKET NO.: 07-01548.001-R-1
PARCEL NO.: 18-08-128-020

The parties of record before the Property Tax Appeal Board are Fulvio N. Zerla, the appellant; 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:	$4,070
IMPR.:	$30,800
TOTAL:	$34,870

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling that contains 1,842 square feet of living area. The subject was built in 1900. Features of the home include central air-conditioning, one fireplace, a detached two-car garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not contesting the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of four comparable properties. The comparables are located within six blocks of the subject. The comparables consist of frame, brick or stucco dwellings that range in age from 80 to 110 years old and range in size from 1,237 to 11,604 square feet of living area. One of the comparables has a fireplace; two have air-conditioning and each has a basement with two comparables having some finished area. These properties have improvement assessments ranging from $17,590 to $60,920 or from $5.25 to $14.75 per square foot of

living area. The subject has an improvement assessment of $30,800 or $16.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $34,870 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located within the same neighborhood as the subject. The comparables consist of two-story style brick or frame dwellings that were built from 1912 to 1915 and range in size from 1,564 to 1,976 square feet of living area. Two of the comparables have air-conditioning; one has a fireplace; two have a garage and each has an unfinished basement. These properties have improvement assessments ranging from $30,370 to $36,060 or from $17.93 to $19.42 per square foot of living 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board finds the appellant's comparables #3 and #4 were significantly larger than the subject and were constructed of either brick or stucco, unlike the subject. In addition, appellant's comparable #4 contained eight apartments, dissimilar to the subject. Therefore these comparables received reduced weight in the Board's analysis. The remaining comparables were generally more similar to the subject in location, exterior, size and age and received greater weight in the Board's analysis. These most representative comparables had improvement assessments ranging from $12.87 to $19.42 per square foot of living area, which support the subject's improvement assessment of $16.72 per square foot.

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 conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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: June 18, 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.