



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

APPELLANT: Perry & Leslie Tate
DOCKET NO.: 07-01954.001-R-1
PARCEL NO.: 18-05-327-054

The parties of record before the Property Tax Appeal Board are Perry & Leslie Tate, the appellants; 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: \$5,060
IMPR: \$19,630
TOTAL: \$24,690**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 1,636 square feet of living area that was built in 1904. Features include an unfinished basement. The subject is used for private student housing and is located in close proximity to Bradley University. The subject is a multi-family duplex.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted three suggested comparables located within five blocks of the subject. The comparables consist of two-story frame dwellings that are 94 to 117 years old. Comparables 1 and 2 are multi-family dwellings like the subject while comparables 3 and 4 are single-family rental dwellings. The comparables have unfinished basements, one comparable has a fireplace and two comparables have detached garages. The dwellings range in size from 1,456 to 2,108 square feet of living area and have improvement assessments ranging from \$16,100 to \$24,490 or from \$10.52 to \$11.61 per square foot of living area. The subject

property has an improvement assessment of \$24,960 or \$15.25 per square foot of living area. The appellants testified the subject property is located on a busy street. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under questioning, the appellants agreed the value of the rental properties is the ability to produce income. The appellants disagreed that he is requesting a tax break, but merely requested an equitable assessment. He agreed he maintains the interior of the rental dwelling.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$30,020 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis detailing three suggested comparables located within a few blocks of the subject, however, they are located on less busy side streets. The comparables consist of two-story brick or frame dwellings that were built in 1904 or 1919. The comparables have unfinished basements, central air conditioning and detached garages ranging in size from 240 to 720 square feet. The dwellings range in size from 1,932 to 2,058 square feet of living area and have improvement assessments ranging from \$35,290 to \$39,910 or from \$17.82 to \$19.97 per square foot of living area.

Although the subject property is a multi-family dwelling, the board of review renewed its argument that there should be no distinction in comparing single-family owner occupied dwellings to single-family rental dwellings from a legal standpoint based on case law. No case law was cited. For that matter, the board of review argued it is not inappropriate to compare single-family dwellings to multi-family dwellings because they are residential class properties. The board argued owner occupied dwellings and rental property should not be valued at different levels for assessment purposes. The board of review argued all residential property should be valued at 1/3 of fair market value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants indicated board of review comparables are single-family owner occupied or rental dwellings. The appellants explained he has intimate knowledge regarding most properties surrounding Bradley University in terms of single-family owner occupied residences or single and multi-family rental properties. The appellants testified he has been buying, selling and renting properties surrounding Bradley University since 1985.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellants argued the subject property was inequitably assessed. 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 that the appellants have overcome this burden.

The record contains seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to the appellants' comparables 3 and 4 and all the comparables submitted by the board of review. The evidence and credible testimony presented by the parties show these comparables are single-family owner occupied or rental dwellings, unlike the subject's multi-family use. The Board finds the remaining two comparables are most representative of the subject in age, size, style, location, features and multi-family use. They have improvement assessments of \$20,180 and \$24,490 or \$11.34 and \$11.61 per square foot of living area. The subject property has an improvement assessment of \$24,960 or \$15.25 per square foot of living area, which is higher than the two most similar comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is excessive 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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: April 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.