



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

APPELLANT: Perry L. Tate
DOCKET NO.: 07-02038.001-R-1
PARCEL NO.: 18-05-359-016

The parties of record before the Property Tax Appeal Board are Perry L. Tate, 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: \$4,060
IMPR.: \$25,540
TOTAL: \$29,600

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story frame dwelling containing 1,515 square feet of living area that was built in 1900 with an unfinished basement. The subject is used for student housing and is located in close proximity to Bradley University. The subject dwelling is a single-family rental dwelling.

The appellant 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 appellant submitted three suggested comparables located in within four blocks of the subject. The comparables consist of one and one-half or two-story frame dwellings that are 88 to 108 years old. Comparables 2 and 3 are single-family rental dwellings like the subject while comparable 1 is a single-family owner occupied dwelling. The comparables have unfinished basements. The dwellings range in size from 1,418 to 1,543 square feet of living area and have improvement assessments ranging from \$14,690 to \$16,100 or from \$9.52 to \$11.15 per square foot of living area.

The subject property has an improvement assessment of \$25,540 or \$16.86 per square foot of living area.

The appellant argued the subject is located on Bradley Avenue, a main thoroughfare of Bradley University. The appellant argued the comparables are located on University Street, also a main thoroughfare of Bradley University, but northwest of Bradley University. The subject is located to the southwest of Bradley University. University Street is a busier street with more traffic than Bradley Avenue. 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 assessment of \$29,600 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, a location map and a grid analysis detailing three suggested comparables. Comparable 1 is located in close proximity to the subject while comparables 2 and 3 are located on the other side of campus. The comparables consist of two-story frame dwellings that were built from 1900 to 1919. One comparable has a partial finished basement and two comparables have unfinished basements. Two comparables have central air conditioning, one comparable has a fireplace and two comparables have detached garages. Comparable 3 has a third level attic. The dwellings range in size from 1,500 to 1,636 square feet of living area and have improvement assessments ranging from \$27,990 to \$38,260 or from \$18.66 to \$23.39 per square foot of living area.

The board of review argued the comparables are representative of the subject's neighborhood. In addition, the board of review indicated its comparables 1 and 3 are single-family rental dwellings while comparable 2 is an owner occupied residence. However, the clerk of the board of review argued that the distinction of single-family owner occupied dwellings versus single-family rental dwellings should not be the main focus of comparison. The clerk argued whether a property is owner occupied or a rental property, the same class of property in Illinois, legally, should not be valued at different levels for assessment purposes. He argued all residential property should be valued at 1/3 of fair market value. After questioning, the clerk testified it is a "non-issue" and there should be no distinction made between single-family owner occupied dwellings and single-family rental dwellings for comparison purposes to determine uniformity of assessments. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued board of review comparable 2 is a single-family owner occupied dwelling located on a cul-de-sac. The appellant acknowledged board of review comparable 1 is located in close proximity to the subject, but is a full two-story dwelling with an attic and on predominantly owner occupied street. The appellant agreed board of review comparable 3 is located on the other side of campus in a similar type of

neighborhood as the subject. The appellant further 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 appellant 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 no reduction in the subject's assessment is warranted.

The appellant 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 appellant has not overcome this burden.

The record contains six suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to the appellant's comparable 1 and comparables 1 and 2 submitted by the board of review. The evidence and credible testimony presented by the parties show appellant's comparable 1 and board of review comparable 2 are single-family owner occupied dwellings, unlike the subject's single-family rental use. The Board also gave less weight to board of review comparable 1 due to its design having a third level attic and its superior amenities when compared to the subject. The Board finds the remaining three comparables are more representative of the subject in age, size, style, location, features and use. They have improvement assessments ranging from \$15,820 to \$27,990 or from \$11.05 to \$18.66 per square foot of living area. The subject property has an improvement assessment of \$25,540 or \$16.86 per square foot of living area, which falls within the range established by the 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 supported and no assessment reduction is warranted.

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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is 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: 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.