FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Perry Tate
DOCKET NO.: 07-02043.001-R-1
PARCEL NO.: 18-08-106-012

The parties of record before the Property Tax Appeal Board are Perry Tate, the appellant; 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:	$3,620
IMPR.:	$24,656
TOTAL:	$28,276

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,488 square feet of living area that was built in 1920. 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 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 within three blocks of the subject. The comparables consist of two-story frame dwellings that are 76 to 108 years old. Comparables 1 and 3 are multi-family dwellings like the subject while comparable 2 is a single-family rental dwelling. The comparables have unfinished basements and comparables 2 and 3 have detached garages. The dwellings range in size from 1,964 to 2,880 square feet of living area and have improvement assessments ranging from $20,670 to $28,600 or from $9.89 to $10.52 per square foot of living area. The subject property has an improvement assessment of $29,550 or $11.88 per square foot of living area.

The appellant testified the subject property does not have a back yard and its roof needs replaced. The subject is located along fraternity row and across the street from a grade school. 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 $33,170 was disclosed. In support of the subject's assessment, the board or review submitted property record cards, a location map and a grid analysis detailing three suggested comparables located within a few blocks of the subject. The comparables consist of two-story brick or frame dwellings that were built in 1915 or 1920. Two comparables have unfinished basements and one comparable has partial finished basement. One comparable has central air conditioning, one comparable has a fireplace and all the comparables have one or two detached garages that contain from 432 or 1,160 square feet. The dwellings range in size from 1,792 to 3,498 square feet of living area and have improvement assessments ranging from $30,290 to $42,140 or from $12.05 to $18.25 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant indicated board of review comparables 1 and 2 are single-family owner occupied residences and comparable 3 is a larger four unit multi-family dwelling that has two garages. The appellant 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 a 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 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 2 and all the comparables submitted by the board of review. The evidence and credible testimony presented by the parties show three comparables are

single-family owner occupied or rental dwellings, unlike the subject's multi-family use. One comparable is considerably larger in size and enjoys more amenities than the subject. 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 $24,190 and $28,600 or $9.89 and $9.93 per square foot of living area. The subject property has an improvement assessment of $29,550 or $11.88 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.

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: April 23, 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.