FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Perry Tate
DOCKET NO.: 07-02044.001-R-1
PARCEL NO.: 18-05-352-021

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 ***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:	$4,850
IMPR.:	$29,060
TOTAL:	$33,910

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two-story frame dwelling containing 1,739 square feet of living area that was built in 1906. The dwelling has an unfinished basement and fireplace. The subject is used for private 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 two to six blocks from the subject. Comparables 2 and 3 are located on the other side of campus on a busy street. The comparables consist of two-story frame dwellings that are 76 to 108 years old. The comparables are single-family rental dwellings like the subject. The comparables have unfinished basements, one comparable has a fireplace and one comparable has a detached garage. The dwellings range in size from 1,456 to 1,964 square feet of living area and have improvement assessments ranging from $16,800 to $20,670 or from $10.52 to $11.54 per square foot of living area.

The subject property has an improvement assessment of $29,060 or $16.71 per square foot of living area.

The appellant argued the subject property was a former duplex that was converted back to a single-family dwelling due to local regulations. The appellant explained the subject was previously grandfathered for its duplex use, but lost its status. 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 $33,910 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 in close proximity along the subject's street. 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 and one comparable has a detached garage. The dwellings range in size from 1,816 to 1,980 square feet of living area and have improvement assessments ranging from $34,160 to $35,540 or from $17.75 to $19.03 per square foot of living area.

The board of review argued the comparables are representative of the subject's neighborhood. 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 assessed 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 testified he has been inside board of review comparables 1 and 2, which are single-family owner occupied dwellings in far superior condition than the subject. The appellant acknowledged board of review comparable 3 is a single-family rental dwelling. 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 comparables 2 and 3 due to their distant location across campus from the subject on a busy street. The Board also gave less weight to board of review comparables 1 and 2. The evidence and credible testimony presented show these comparables are single-family owner occupied dwellings, unlike the subject's single-family rental use. The Board finds the remaining two comparables are more representative of the subject in age, size, style, location, features and use. They have improvement assessments of $20,670 and $34,160 or $11.54 and $17.75 per square foot of living area. The subject property has an improvement assessment of $29,060 or $16.71 per square foot of living area. 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.

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.