



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

APPELLANT: Perry Tate  
DOCKET NO.: 07-02048.001-R-1  
PARCEL NO.: 18-05-357-026

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: \$4,110  
IMPR: \$30,160  
TOTAL: \$34,270**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling containing 2,299 square feet of living area that was built in 1914. Features include a full partially finished basement, central air conditioning and a fireplace. The subject is used for private student housing and is located in close proximity to Bradley University. The subject dwelling 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 four blocks of the subject. The comparables consist of two-story frame dwellings that are 78 to 108 years old. Comparables 1 and 2 are multi-family dwellings like the subject while comparable 3 is a single-family rental dwellings. Two comparables have unfinished basements and one comparable has a finished basement. One comparable has a garage. The dwellings range in size from 2,444 to 2,880 square feet of living area and have improvement assessments ranging from \$24,190 to \$29,030 or from \$9.89 to \$10.68 per square foot of living area. The subject property has

an improvement assessment of \$35,350 or \$15.37 per square foot of living area.

The appellant argued the subject is located on a busy street. The comparables are located on less busy side streets. 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 \$39,460 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. Comparables 1 and 2 are located on less busy side streets and comparable 3 is located on a busy main street. The comparables consist of two-story frame dwellings that were built from 1904 to 1919. Comparables 1 and 2 are single-family owner occupied dwellings and comparable 3 is a multi-family duplex like the subject. Two comparables have unfinished basements and one comparable has a finished basement. All the comparables have central air conditioning and a garage. Two comparables have a fireplace. The dwellings range in size from 2,154 to 2,389 square feet of living area and have improvement assessments ranging from \$36,440 to \$42,320 or from \$15.25 to \$18.702 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 3 and comparables 1 and 2 submitted by the board of review. The evidence and credible testimony presented by both parties show these comparables are single-family owner occupied or rental dwellings, unlike the subject's multi-family use. The Board finds the three remaining comparables are most representative of the subject in age, size, style, location, features and multi-family use. They have improvement assessment ranging from \$24,190 to \$36,440 or from \$9.89 to \$15.25 per square foot of living area. The subject

property has an improvement assessment of \$35,350 or \$15.37 per square foot of living area, which is slightly higher than the most similar comparables in this record. Therefore, a reduction in the subject's assessment 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 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.