FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Perry Tate
DOCKET NO.: 07-02050.001-R-1
PARCEL NO.: 18-05-328-045

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:	$ 5,360
IMPR.:	$ 33,250
TOTAL:	$ 38,610

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,180 square feet of living area that was built in 1919. Features include an unfinished basement. The subject is used for private student housing and is located near 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 four suggested comparables located within six blocks of the subject. The comparables consist of two-story frame dwellings that are 76 to 108 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 one comparable has a garage. The dwellings range in size from 1,456 to 2,880 square feet of living area and have improvement assessments ranging from $16,100 to $28,600 or from $9.93 to $11.05 per square foot of living area. The subject property has an improvement assessment of $33,250 or $15.25 per square foot of living area.

The appellant argued the subject is located on a busy street. The appellant noted the subject dwelling is very different from single-family owner occupied dwellings in terms of condition and character. 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 $38,610 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. The comparables consist of two-story single-family rental dwellings of frame construction that were built in 1918 or 1919. Two comparables have unfinished basements and one comparable has a partial finished basement. All the comparables have central air conditioning and detached garages. Two comparables have a fireplace. The dwellings range in size from 1,980 to 2,227 square feet of living area and have improvement assessments ranging from $35,290 to $42,320 or from $17.82 to $18.70 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 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 seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to the appellant's comparables 3 and 4 and all the comparables submitted by the board of review. The evidence and credible testimony presented by both parties show these comparables are single-family dwellings, unlike the subject's multi-family use. The Board further finds the appellant's comparable 1 is older and larger in size than the subject. The Board finds the one remaining comparable is most representative of the subject in age, size, style, location, features and multi-family use. It has an improvement assessment of $20,270 or $11.05 per square foot of living area. The subject property has an improvement assessment of $33,250 or $15.25 per square foot of living area, which is higher than the most similar comparable in this record. However, the Board finds a single assessment comparable does not establish a clear and convincing pattern of

assessment inequity. Therefore, no reduction in the subject's assessment 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.

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.