



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

APPELLANT: Bruce Halverson  
DOCKET NO.: 08-00813.001-R-1  
PARCEL NO.: 13-14-278-004

The parties of record before the Property Tax Appeal Board are Bruce Halverson, 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:** \$6,500  
**IMPR.:** \$47,870  
**TOTAL:** \$54,370

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 9,000 square feet of land area is improved with a two-story style frame duplex, built in 1996. The duplex contains 2,240 square feet of living area and features central air-conditioning, a full unfinished basement, and a 625 square foot garage. The property is located in Peoria, Kickapoo Township, Peoria County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process regarding the subject's land and improvement assessments and overvaluation as the bases of the appeal.

In support of the inequity argument, the appellant submitted a grid analysis of four comparables. The properties were said to be located 2-miles from the subject and had parcels ranging in size from 9,600 to 14,790 square feet of land area. The properties had land assessments ranging from \$5,550 to \$9,590 or from \$0.57 to \$0.98 per square foot of land area. The subject has a land assessment of \$6,500 or \$0.72 per square foot of land

area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$5,181 or \$0.58 per square foot of land area. These same four properties were improved with two-story frame duplex dwellings that were built between 1967 and 1977. The duplexes range in size from 2,084 to 2,570 square feet of living area and feature full unfinished basements, central air conditioning and garages ranging in size from 480 to 598 square feet of building area. These properties have improvement assessments ranging from \$42,350 to \$52,260 or from \$20.32 to \$20.94 per square foot of living area. The subject has an improvement assessment of \$47,870 or \$21.37 per square foot of living area. Based on this equity evidence, the appellant requested a reduction in the subject's improvement assessment to \$38,153 or \$17.03 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on all four of the comparables used to support the inequity argument. The comparables sold between September 2003 and April 2008 for prices ranging from \$128,750 to \$190,000 or from \$57.58 to \$76.06 per square foot of living area including land. Based on this market value evidence, the appellant requested the subject's total assessment be reduced to \$43,334 which would reflect a market value of approximately \$130,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$54,370 was disclosed. The subject has an estimated market value of \$164,111 or \$73.26 per square foot of living area including land as reflected by its assessment and Peoria County's 2008 three-year median level of assessments of 33.13%.

In support of the subject's assessment, the board of review submitted a spreadsheet analysis of three comparable properties along with applicable property record cards. Each of the board of review's comparables are said to be from .32 to .601-miles from the subject.

In support of the subject's land assessment, the board of review's data reflects that all three comparables are located in the same assessor's assigned neighborhood code as the subject. The comparable lots range in size from 8,050 to 10,800 square feet and have land assessments ranging from \$8,670 to \$9,460 or from \$0.88 to \$1.08 per square foot of land area. As noted above, the subject has a land assessment of \$0.72 per square foot of land area.

In support of the subject's improvement assessment, the board of review's analysis depicted three 'conventional' two-story frame dwellings that were built in 1977 or 1988. The dwellings range in size from 1,992 to 2,342 square feet of living area. Features of the comparables include full or partial unfinished basements, central air-conditioning, one fireplace, and garages ranging in size from 483 to 592 square feet of building area. These properties have improvement assessments ranging from \$46,020 to \$60,060 or from \$23.10 to \$27.17 per square foot of living area.

The board of review also reported that these three properties sold between May 2007 and June 2008 for prices ranging from \$172,000 to \$205,000 or from \$86.35 to \$98.51 per square foot of living area including land. Based on this evidence the board of review requested the subject's assessment be confirmed.

After reviewing the record 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

One of the appellant's arguments was unequal treatment in the assessment process. 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 the appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted a total of seven comparables. The comparables had land assessments ranging from \$0.57 to \$1.08 per square foot of land area. The subject's land assessment of \$0.72 per square foot falls within this range. Therefore, the Property Tax Appeal Board finds the evidence in the record supports the subject's land assessment and no land assessment reduction is warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of seven comparables. The Board gave less weight to the board of review's comparables which were all single-family residences as compared to the subject's duplex design. While the appellant presented four duplex comparables for the Board's consideration, the Board finds that each dwelling was significantly older than the subject building. The Board finds the appellant's four comparables had improvement assessments ranging from \$20.32 to \$20.94 per square foot of living area. The subject's improvement assessment of \$21.37 per square foot of living area is slightly above this range, but is justified given its newer age than the four comparables presented. The Property Tax Appeal Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the parties submitted seven comparable sales to support their respective positions. The Board has given less weight to appellant's comparable #4 because its sale date of September 2003 is too distant in time to be relevant to the estimated market value of the subject property as of January 1, 2008, the assessment date at issue in this matter. The remaining six comparables sold between February 2007 and June 2008 for prices ranging from \$128,750 to \$205,000 or from \$57.58 to \$98.51 per square foot of living area including land. The subject has an estimated market value of \$164,111 or \$73.26 per square foot of living area including land which is within the range of the most similar comparables on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no 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.

*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: February 18, 2011

*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.