



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

APPELLANT: Thomas Moore  
DOCKET NO.: 08-00820.001-R-1  
PARCEL NO.: 18-04-203-034

The parties of record before the Property Tax Appeal Board are Thomas Moore, 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: \$2,510  
IMPR.: \$12,930  
TOTAL: \$15,440**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story with finished attic duplex that contains 1,854 square feet of living area. Features of the dwelling improvement include a basement and central air conditioning. The duplex was constructed in 1932. The property is also improved with 840 square feet of detached garage space. The subject has an 8,520 square foot parcel and is located in Peoria, City of Peoria Township, Peoria County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of the lack of uniformity argument, the appellant provided descriptions and assessment information on three comparables. The comparables were described as being improved with a 1.5-story and two, 2-story dwellings of frame construction that ranged in size from 1,376 to 1,792 square feet of living area. Each comparable is described as being constructed in 1915 and in poor condition, like the subject dwelling. Each comparable has a basement and one comparable has a garage. The comparables have parcels that range in size from 4,118 to 7,100 square feet of land area. Each comparable has the same neighborhood code as the subject property. The comparables have improvement assessments that range from \$6,770 to \$8,300 or from

\$4.03 to \$4.92 per square foot of living area. Based on this data the appellant requested the subject's improvement assessment be reduced to \$9,916 or \$5.35 per square foot of living area.

These comparables also have land assessments ranging from \$2,140 to \$2,400 or from \$.34 to \$.52 per square foot of land area. The subject has a land assessment of \$2,510 or \$.29 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$1,750 or \$.21 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$15,440 was disclosed. The subject has an improvement assessment of \$12,930 or \$6.97 per square foot of living area.

To demonstrate the subject was equitably assessed, the board of review submitted descriptions and assessment information on three comparables with the same neighborhood code as the subject. The board of review also submitted an aerial photograph depicting the location of the subject and the comparables. The comparables were improved with 1½-story dwellings that ranged in size from 1,533 to 1,739 square feet of living area. The dwellings were constructed from 1900 to 1935. Each comparable had a basement with one being partially finished, two comparables had central air conditioning, one comparable had a fireplace and two comparables had garages. These properties had improvement assessments that ranged from \$9,810 to \$18,670 or from \$6.40 to \$10.74 per square foot of living area.<sup>1</sup>

These same comparables had parcels that ranged in size from 4,450 to 7,000 square feet of land area. The land assessments ranged from \$1,910 to \$2,390 or from \$.34 to \$.43 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the range in the assessments of the board of review's comparables further demonstrated a lack of uniformity.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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<sup>1</sup> The grid analysis submitted by the board of review had the incorrect assessments for the subject and the comparables. The record contained the property record cards for the properties, which was used to identify the assessments for the comparables submitted by the board of review.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction is not warranted.

The record contains descriptions and assessment data on six comparables submitted by the parties that offered varying degrees of similarity to the subject dwelling. The Board finds appellant's comparables #1 and #2 and board of review comparables #1 and #2 are most similar to the subject in size. These four comparables range in size from 1,632 to 1,792 square feet of living area. Their improvement assessments range from \$7,030 to \$18,670 or from \$4.03 to \$10.74 per square foot of living area. The most similar property was board of review comparable #1, which had an improvement assessment of \$10.74 per square foot of living area. The subject has an improvement assessment of \$12,930 or \$6.97 per square foot of living area, which is within the range established by the most similar comparables in the record. The Board finds this evidence demonstrates the subject improvements are being assessed equitably.

The Board also finds appellant's comparable 2 and board of review comparables 1 and 2 had the parcels most similar in size as the subject parcel. These parcels ranged in size from 6,000 to 7,100 square feet of land area. The subject has a parcel with 8,520 square feet of land area. These most similar land comparables have land assessments that range from \$2,200 to \$2,400 or from \$.34 to \$.37 per square foot of land area. The subject has a land assessment of \$2,510 or \$.29 per square foot of land area, which is below the range on a per square foot basis as established by these most similar land comparables in the record. The Board finds this evidence demonstrates the subject's land is being assessed equitably.

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 parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

After considering the evidence and testimony provided by the parties, the Property Tax Appeal Board finds the appellant has not demonstrated with clear and convincing evidence that the subject property is being 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.

*Ronald R. Guit*

Chairman

*K. L. Fern*

Member

*Frank A. Grief*

Member

*Mario M. Louie*

Member

*Shawn R. Lerski*

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: August 20, 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.