



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

APPELLANT: Edward & Constance Hamann  
DOCKET NO.: 08-01284.001-R-1  
PARCEL NO.: 14-28-176-002

The parties of record before the Property Tax Appeal Board are Edward and Constance Hamann, the appellants, 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:** \$13,780  
**IMPR.:** \$64,090  
**TOTAL:** \$77,870

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of brick construction that contains 2,424 square feet of living area. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a two-car attached garage with 440 square feet. The dwelling is approximately 70 years old. The property is located in Peoria, City of Peoria Township, Peoria County.

The appellant, Constance Hamann, appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted descriptions, photographs and assessment information on four comparables. The appellant confirmed the description of the subject property and testified one of the fireplaces was not functioning. She also testified that the comparables were selected based on being in the neighborhood and being similar structurally as the subject. The information with respect to the comparables was taken from their respective property record cards. The comparables were composed of two-story dwellings of brick, frame or combination concrete

and frame exterior construction. The dwellings ranged in size from 1,833 to 2,354 square feet of living area and in age from 58 to 95 years old. Each comparable had a basement, central air conditioning, one fireplace and a garage. These properties had improvement assessments that ranged from \$47,680 to \$60,160 or from \$24.40 to \$27.50 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$56,220 or \$23.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$77,870 was disclosed. The subject has an improvement assessment of \$64,090 or \$26.44 per square foot of living area. To demonstrate the subject was being equitably assessed the board of review submitted descriptions and assessment information on three comparables. The comparables were located in the subject's neighborhood and were improved with two-story dwellings that ranged in size from 2,055 to 3,084 square feet of living area. The dwellings were of brick construction and were built from 1941 to 1954. Each comparable has a basement, central air conditioning, two fireplaces and a two-car garage. At the hearing the board of review explained the assessment information on its grid analysis related to 2007 and proceeded to provide the 2008 assessment information. The comparables had 2008 improvements of \$64,900, \$89,580, and \$75,730, respectively. The comparables have improvement assessments that range from \$28.06 to \$31.58 per square foot of living area. The board of review representative argued that all the comparables submitted by the parties were similar to the subject and demonstrated the subject was being equitably assessed.

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.

The appellants contend 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 a reduction is not warranted.

The record contains descriptions and assessment data on seven comparables submitted by the parties. The Board finds appellants' comparables 1, 2 and 3 and board of review comparables 1 and 3 are most similar to the subject in construction and size. These comparables are also similar to the subject in location and features. These five comparables range in size from 2,055 to 2,536 square feet of living area. Their

improvement assessments range from \$56,570 to \$75,730 or from \$24.40 to \$31.58 per square foot of living area. The subject has an improvement assessment of \$64,090 or \$26.44 per square foot of living area, which is within the range established by the most similar comparables in the record.

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 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 appellants have not demonstrated with clear and convincing evidence that the subject 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. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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: 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.