



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

APPELLANT: Metro Assoc. Co
DOCKET NO.: 08-01420.001-C-1
PARCEL NO.: 14-20-401-006

The parties of record before the Property Tax Appeal Board are Metro Assoc. Co, the appellant, by attorney Clyde Hendricks¹ in Peoria; 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: \$ 106,790
IMPR.: \$ 206,470
TOTAL: \$ 313,260**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story commercial building of brick and concrete block exterior construction that contains 15,075 square feet of building area. The structure was built in 1983 and is part of a retail strip center.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process based on three suggested comparables. The appellant also argued the subject's assessment was not reflective of its fair market value based solely on the cost approach to value. However, the appellant withdrew the overvaluation aspect of the complaint at hearing without objection.

In support of the inequity argument, the appellant offered a spreadsheet with limited assessment data on three suggested comparables. The analysis was prepared by Vivian Hageman, a property tax consultant, who was present at the hearing and

¹ At the hearing, Hendricks entered an oral appearance on behalf of the appellant as a substitute for counselor Joseph J. Solls.

offered testimony with respect to the evidence she prepared. The comparables are located from .01 of a mile to 2.11 miles from the subject. Two comparables are located along the subject's street. The comparables consist of one-story buildings that were built from 1969 to 1991. The appellant indicated the comparables have "similar" exterior construction types when compared to the subject. The buildings range in size from 10,688 to 20,411 square feet of building area. The appellant did not disclose any other descriptive information for the comparables. The comparables have improvement assessments ranging from \$115,520 to \$203,630 or from \$5.66 to \$12.13 per square foot of building area. The subject property has an improvement assessment of \$206,470 or \$13.70 per square foot of building area.

Hageman testified she placed most reliance on comparables 1 and 2 because they are located across the street from the subject. She explained that the Property Tax Appeal Board reduced the assessments of comparables 1 and 2 through stipulations by the parties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$313,260 was disclosed.

In support of the subject's assessment, the board of review submitted an assessment analysis of five suggested comparables² located from within the subject's same strip center complex to 3 miles from the subject. The comparables consist of a part one and part one and one-half story and four, one-story buildings that were built from 1952 to 1997. The board of review did not disclose the comparables' exterior construction types. The buildings range in size from 9,399 to 27,600 square feet of building area and have improvement assessments ranging from \$119,040 to \$540,850 or from \$12.67 to \$19.60 per square foot of building area. The subject property has an improvement assessment of \$206,470 or \$13.70 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, Hageman offered photographs of the subject and both parties' comparables. Hageman argued the board of review's comparable 2 is a part one and part one and one-half story building with an elevator, unlike the subject.

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

² The board of review's comparable 3 is under appeal under Property Tax Appeal Board Docket Number 08-01423.001-C-1. Comparable 3 was part of the consolidated hearing held with this instant appeal.

The appellant argued 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 of proof.

The parties presented descriptions and assessment data for eight suggested comparables for the Board's consideration. The Board finds neither of the parties' comparables are particularly similar to the subject in age or size. For example, the appellant's comparables are from 8 years newer to 14 years older than the subject while comparables 1 and 3 are approximately 5,000 square feet smaller or larger than the subject. The comparables submitted by the board of review range from 14 years newer to 31 years older in age than the subject. Additionally, the comparables range from approximately 5,600 square feet smaller to 12,500 square feet larger than the subject.

The Board gave less weight to comparables 1 and 2 submitted by the board of review. Comparable 1 is dissimilar in design when compared to the subject. Comparable 2 is considerably older than the subject property. The Property Tax Appeal Board finds the remaining comparables submitted by the parties have varying degrees of similarity when compared to the subject in age, style, size, features and location. They have improvement assessments ranging from \$115,520 to \$540,850 or from \$5.66 to \$19.60 per square foot of building area. The Board further finds comparable 2 submitted by the appellant is most similar to the subject in location and size, but is 12 years older than the subject. It has an improvement assessment of \$203,630 or \$12.63 per square foot of building area. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment of \$206,470 or \$13.70 per square foot of building area is supported. As a result, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds 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: January 21, 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.