FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: George Murray
DOCKET NO.: 08-01643.001-C-1
PARCEL NO.: 18-09-403-011

The parties of record before the Property Tax Appeal Board are George Murray, 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:	$ 18,140
IMPR.:	$ 3,990
TOTAL:	$ 22,130

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,126[1] square foot commercial lot located in the downtown Peoria, Illinois. The parcel is improved with 7,000 square feet of asphalt paving used as a parking lot.

The subject matter of this appeal was part of a consolidated hearing under Property Tax Appeal Board Docket Numbers 08-01638.001-C-1, 08-01639.001-C-1, 08-01640.001-C-1, 08-01641.001-C-1, 08-01642.001-C-1, and 08-01643.001-C-1.

[1] During the hearing, it was discovered that the appellant used an incorrect land size for the subject property. The appellant used the amount of asphalt paving listed on the subject's property record card. The subject's property record card did not disclose its land size. Subsequent to the hearing and with permission from the appellant, the township assessor re-measured the subject lot. The board of review submitted a revised property record card to the Property Tax Appeal Board. The appellant was also provided a copy of the subject's revised property record card. The Board accepted the revised property card, without objection, which depicts that the subject lot contains 9,126 square feet of land area.

The appellant appeared before the Property Tax Appeal Board claiming the subject property's land assessment is not uniform with other similarly situated parcels. In support of the assessment inequity claim, the appellant submitted photographs, a plat map and an analysis of three suggested comparables. The comparables are located from 250 feet to three blocks from the subject property. Comparables 1 and 2 are used as parking lots and comparable 3 is improved as with a commercial building. The appellant described the comparables as ranging in size from 7,024 to 31,970 square feet of land area with land assessments ranging from $3,110 to $17,590 or from $.21 to $.63 per square foot of land area. The subject property has a land assessment of $18,140 or $1.99 per square foot of land area.

The appellant testified he owns one square block in downtown Peoria that he refers to as the "warehouse district." In total, the city block contains approximately 79,950 square feet of land area, with ½ of land area used for parking lots. Although the subject matter of this appeal involves only the subject's 2008 assessment, the appellant argued the 2009 assessments of the entire block reflects an estimated market value of $6.94 per square foot of land area. The appellant also testified he has not had use of Walnut Street since June 2008 because the City of Peoria removed the asphalt. The appellant also testified the entire lot is paved and used for parking.

Based on the evidence and testimony presented, the appellant requested a reduction in the subject's land assessments.

Under cross-examination, the appellant was questioned regarding the zoning and use of the comparables. The appellant also testified OSF Hospital attempted to purchase the subject parcel(s). He could not recall the offering price, but did remember rejecting the offering price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $22,130 was disclosed.

In support of the subject's land assessment, the board of review submitted property record cards and an analysis of six suggested comparables. The board of review also submitted a map depicting the location of the comparables in relation to the subject. The comparables are located from next to the subject to .23 of a mile from the subject. All the comparable are used as parking lots. The comparables range in size from 4,150 to 11,920 square feet of land area and have land assessments ranging from $11,710 to $37,010 or from $1.29 to $3.62 per square foot of land area. The subject property has a land assessment of $18,140 or $1.99 per square foot of land area. Prior to the hearing, the board of review offered to reduce the subject's land assessment to $11,550 or $1.27 per square foot of land area. The appellant rejected the proposed assessment. The board of review withdrew the proposed land assessment at the hearing.

Under questioning, the chairman of the board of review testified he did not know whether the comparables are located in the "warehouse district."

In rebuttal, the appellant argued comparables 2 through 6 submitted by the board of review are not located in the "warehouse district." The appellant noted that from year 2002 to 2003, the subject's estimated market value, as reflected by its assessment, increased 175.05% To further support the contention that the subject lot was inequitably assessed, the appellant also submitted a list of 37 properties located in the "warehouse district." This list included three of the assessment comparables originally submitted by the appellant. The Board finds it cannot consider the 34 new comparables. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

> Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 land assessments is warranted.

At many times within the hearing(s), the appellant argued the increase in the subject's assessment from year to year on a percentage basis is not equitable with other similar properties or reflective of market value. The Board gave this argument little merit. The Board finds this type of argument is not a persuasive measurement demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments on a percentage basis do not demonstrate whether a particular property is inequitably assessed or overvalued. The Board finds actual assessments or market value derived information for the subject and comparables properties along with their physical characteristics must be analyzed to determine whether uniformity of assessments exists or whether a particular property is overvalued. (See 86 Ill.Adm.Code §1910.65). The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions, the prior year's assessment and any physical changes or corrections made to a particular property.

The main thrust of the appellant's argument was assessment inequity regarding the subject's land assessment. The Illinois Supreme Court 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 Board finds the parties submitted land assessment information for nine suggested land comparables. The Board gave little weight to comparables 2 and 3 submitted by the appellant and comparables 5 and 6 submitted by the board of review due to their considerably larger or smaller lot sizes when compared to the subject. The Board finds the five remaining comparables are more similar to the subject in size and location. They contain from 7,024 to 11,920 square feet of land area and have land assessments ranging from $4,410 to $37,010 or from $.63 to $3.62 per square foot of land area. The subject property contains 9,126 square feet of land area and has a land assessment of $18,140 or $1.99 per square foot of land area, which falls at the lower end of the range established by the most similar land comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's land assessment is supported. Therefore, no reduction in the subject's land 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 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. 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.

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: February 18, 2011

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.