



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

APPELLANT: Richard Dickson
DOCKET NO.: 09-00591.001-R-1
PARCEL NO.: 07-02-300-008

The parties of record before the Property Tax Appeal Board are Richard Dickson, 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: \$19,220
IMPR: \$114,770
TOTAL: \$133,990

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of frame construction containing 3,161 square feet of living area situated on approximately 9.07 acres of land area. The dwelling was built in 2006. Features include a full unfinished basement, central air conditioning, a fireplace, a 912 square foot attached garage and a 900 square foot pole building.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant did not contest the subject's land assessment. In support of this claim, the appellant submitted a grid analysis consisting of 14 suggested comparable properties, four of which are marked prime comparables on the grid. The prime comparables consist of one-story, one and one-half story and two-story frame dwellings that were built from 1990 to 2003. One comparable is located in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables range in size from 2,892 to 3,415 square feet of living area. Features include unfinished basements, central air conditioning and attached garages ranging in size from 624 to 1,092 square feet of building

area. Three comparables have a fireplace and two comparables have an additional 880 or 1,080 square foot detached garage. The comparables have improvement assessments ranging from \$83,660 to \$105,810 or from \$28.93 to \$32.69 per square foot of living area. The subject's improvement assessment is \$114,770 or \$36.31 per square foot of living area.

The appellant's evidence also included a Contractor's Verified Statement totaling \$361,875, for work and material to construct the dwelling, which was completed in 2007.

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 \$133,990 was disclosed.

In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable properties, two of which are located in the same assessment neighborhood code as the subject as defined by the local assessor. The board of review's comparable #1 is the same property as the appellant's comparable #1. The comparables consist of a one-story, a one and one-half story and a two-story frame dwelling that were built from 2000 to 2006. The dwellings range in size from 2,079 to 3,237 square feet of living area. Features include full unfinished basements, central air conditioning and attached garages ranging in size from 840 to 1,092 square feet. Two comparables have a fireplace and two comparables have an additional 1,080 or 1,200 square foot detached garage. The comparables have improvement assessments ranging from \$88,880 to \$105,810 or from \$32.69 to \$42.75 per square foot of living area.

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

In rebuttal, the appellant argued that his comparables are more similar to the subject in regards to architectural style, total living square footage, acreage and school district. Additionally, the appellant argued the board of review's comparables #2 and #3 are part of a different school district with a significantly lower tax rate.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that both parties submitted a total of seven comparable properties. The Board gave less weight to the appellant's comparable #2 due to its dissimilar one-story style when compared to the subject's two-story style. The Board also gave less weight to the appellant's comparable #4 due to its older age when compared to the subject's age. The Board gave less weight to the board of review's comparable #2 due to its dissimilar one-story style when compared to the subject's two-story style. Additionally, the board of review's comparable #2 has a considerably smaller size when compared to the subject. The Board finds the remaining four comparables most similar to the subject in age, size, exterior construction and features. These comparables have improvement assessments ranging from \$103,020 to \$105,810 or from \$30.40 to \$36.74 per square foot of living area. The subject's improvement assessment is \$114,770 or \$36.31 per square foot of living area, which is within the range of the comparables. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's assessment is equitable and no reduction in the subject's assessment is warranted.

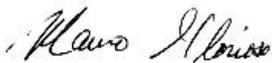
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties 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.

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



Acting 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: November 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.