



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

APPELLANT: Charles Zook  
DOCKET NO.: 10-00404.001-R-1  
PARCEL NO.: 17-35-126-001

The parties of record before the Property Tax Appeal Board are Charles Zook, 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: \$6,340  
IMPR.: \$36,110  
TOTAL: \$42,450**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame exterior construction containing 1,040 square feet of living area. The dwelling is 37 years old. Features of the home include a full basement,<sup>1</sup> central air conditioning and an attached two-car garage of 672 square feet of building area. The property also features a 160 square foot shed and is located in Limestone Township, Peoria County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties in the Section V grid analysis of the Residential Appeal form which were located within ½-mile of the subject property. Among the underlying documentation, the appellant cited a fifth comparable property which was briefly described as a 41-year-old tri-level dwelling that contains 2,040 square feet of living area or is 1,000 square feet larger than the subject dwelling.

The four comparables which the appellant relies upon were described as one-story frame or frame and masonry dwellings that range in age from 50 to 55 years old. The comparable dwellings range in size from 972 to 1,176 square feet of living area.

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<sup>1</sup> The board of review reports that the subject has 400 square feet finished as a recreation room.

Features include unfinished basements and central air conditioning. Three of the comparables have garages ranging in size from 322 to 728 square feet of building area. The comparables have improvement assessments ranging from \$30,660 to \$32,340 or from \$26.37 to \$31.54 per square foot of living area. The subject's improvement assessment is \$36,110 or \$34.72 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$29,770 or \$28.63 per square foot of living area. The appellant further reported that the average of the four comparables was \$28.36 per square foot of living area. As a final point, the appellant contended that the economic downturn has been detrimental to values of comparable homes being sold in Bartonville. In this regard, the appellant reported that comparables #1, #2 and #3 sold between October and December 2009 for prices ranging from \$109,900 to \$122,000. The subject's assessment reflects an estimated market value of approximately \$127,350.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,450 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of one-story frame or brick dwellings that range in age from 43 to 55 years old. The dwellings range in size from 1,040 to 1,084 square feet of living area. Features include basements within finished area, central air conditioning and garages ranging in size from 336 to 384 square feet of building area. One of the comparables also has a fireplace. These properties have improvement assessments ranging from \$33,960 to \$36,420 or from \$32.25 to \$33.60 per square foot of living area. The board of review also reported that each of these properties sold between May 2009 and October 2010 for prices ranging from \$124,900 to \$126,000.

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

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 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 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 met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the appellant's fifth comparable included in the documentation since the dwelling was a tri-level and thus differs from the subject's one-story design and the dwelling contains 1,000 square feet more living area than the subject.

Each of the seven suggested comparables is older than the subject dwelling, but the Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction and/or features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$26.37 to \$33.60 per square foot of living area. The subject's improvement assessment of \$35.03 per square foot of living area is above the range established by these most similar comparables but appears justified given the subject's newer age as compared to each of these comparables and the subject's larger garage size when compared to most of these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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

*Frank J. Huff*

Member

*Mario M. Louie*

Member

*J.R.*

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: May 24, 2013

*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.