FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven R. & Carol M. Vonachen
DOCKET NO.: 10-01047.001-R-1
PARCEL NO.: 09-29-408-020

The parties of record before the Property Tax Appeal Board are Steven R. & Carol M. Vonachen, the appellants, by attorney Kenneth R. Eathington of Husch Blackwell LLP, 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:	$20,310
IMPR.:	$155,330
TOTAL:	$175,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of masonry construction containing 3,313 square feet of living area.[1] The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage of 759 square feet of building area. The property has a 46,609 square foot site[2] and is located in Peoria, City of Peoria Township, Peoria County.

The appellants in a brief assert that the "assessor agreed that the correct square footage [of the dwelling] is 3,128." The appellants provided no substantive evidence to support the

[1] The appellants contend the dwelling contains 3,128 square feet of living area, but provided no evidence to support that contention. The board of review submitted a copy of the subject's property record card with a schematic drawing and a size determination of 3,313 square feet.

[2] The appellants reported a lot size of 36,349 square feet of land area with no supporting evidence. The board of review reported a lot size of 1.07-acres which is equivalent to 46,609 square feet of land area. The appellants did not refute the lot size reported by the board of review when given an opportunity to file rebuttal. On this limited record, the Property Tax Appeal Board finds the best evidence of the subject's lot size was presented by the board of review. If the subject lot were 36,349 square feet, it would reflect a land assessment of $0.56 per square foot of land area and still be below each of the comparables discussed in this record on a per-square-foot basis.

contested dwelling size or any documentation from assessing officials regarding the purported agreement. The board of review reported a dwelling size of 3,313 square feet as discussed in Footnote 1. The Property Tax Appeal Board finds that on this record the only credible dwelling size evidence was submitted by the board of review in the form of a property record card with a schematic drawing and an indicated dwelling size of 3,313 square feet.

The appellants' appeal is based on assessment equity with regard to both the land and improvement assessments of the subject property. The appellants through legal counsel provided three comparable properties in the Section V grid analysis of the Residential Appeal petition. These comparables are located within ¼ of a mile of the subject and each has the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 16,178 to 23,780 square feet of land area. The parcels have land assessments ranging from $14,060 to $31,820 or from $0.72 to $1.40 per square foot of land area. The subject has a land assessment of $20,310 or $0.44 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to $18,000 or $0.39 per square foot of land area.

Each of these three parcels identified in the Section V grid analysis is improved with a 1-story, a 1.5-story or a 2-story dwelling of masonry or stucco construction. The homes range in size from 3,106 to 3,282 square feet of living area. The dwellings range in age from 15 to 17 years old. Features of the comparables include central air conditioning and a three-car garage. Two of the comparables have a fireplace. The appellants did not report the foundations and/or basements, if any, of these comparable properties. The comparables have improvement assessments ranging from $118,850 to $130,260 or from $36.21 to $41.35 per square foot of living area. The subject's improvement assessment is $155,330 or $46.88 per square foot of living area based upon a dwelling size of 3,313 square feet. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $126,000 or $38.03 per square foot of living area.

Additionally as outlined in the brief prepared by counsel, the appellants submitted a "summary of the assessments of all the residences in the neighborhood of the subject property" which includes the three properties identified in the grid analysis. The attached list identifies a parcel number, a street address, a total assessment, "square footage" and a "total assessment per square footage." The list consists of 17 properties that range in dwelling size from 2,839 to 5,779 square feet of living area. These properties have total assessments ranging from $115,820 to $313,990 or from $40.80 to $58.57 per square foot of living area, including land. The subject's total assessment after board of review action is $175,640 or $53.02 per square foot of living area, including land, based upon a dwelling size of 3,313 square

feet for the subject. In the brief, the appellants contend "the average of all the other residences in the subdivision which are comparable in location, design, age and amenities is $48.18." Based on this evidence and argument, the appellants requested a reduction in the subject's total assessment to $144,000 or $43.47 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $175,640 was disclosed. The board of review presented descriptions and assessment information on three comparable properties, two of which are located in the same neighborhood code assigned by the assessor as the subject property.[3]

The comparable parcels range in size from .52 to .96 of an acre or from 22,651 to 41,818 square feet of land area. These parcels have land assessments ranging from $18,270 to $40,070 or from $0.79 to $0.96 per square foot of land area. The subject parcel of 46,609 square feet of land area has a land assessment of $20,310 or $0.44 per square foot of land area.

Each parcel is improved with either a 1.5-story or a 2-story dwelling of masonry construction. The homes range in size from 3,010 to 3,500 square feet of living area. The dwellings were constructed from 1984 to 1994. Features of the comparables include a basement that is partially finished as a recreation area, central air conditioning, one or three fireplaces and a garage ranging in size from 552 to 1,456 square feet of building area. These properties have improvement assessments ranging from $121,110 to $171,860 or from $40.24 to $49.10 per square foot of living area.

In light of the appellant's analysis, the data presented by the board of review also reflects total assessments ranging from $161,180 to $190,130 or from $50.24 to $54.32 per square foot of living area, including land. The subject has a total assessment after board of review action of $175,640 or $53.02 per square foot of living area, including land.

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 appellants contend unequal treatment in the subject's land and improvement assessments as the bases of the appeal.

[3] Board of review comparables #2 and #3, which are in the subject's neighborhood code, were identified by the appellants among the list of 17 properties although the appellants reported total assessments of $183,890 and $179,350 whereas the board of review reported total assessments for these properties of $190,130 and $173,790, respectively.

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); 86 Ill.Admin.Code 1910.63(e). 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 appellants have not met this burden.

As to the appellants' listing of 17 area properties, the Property Tax Appeal Board has given little weight to this analysis. While the appellants reported that these properties are all in close proximity to the subject, the appellants have failed to provide descriptive information such as age, exterior construction, foundation, design and/or amenities so that a complete analysis of the comparability of these properties to the subject could be made. Furthermore, as to the only description provided of dwelling size, the last seven homes in the list of 17 properties exceed the subject's dwelling size by nearly 1,000 square feet or more making these properties dissimilar to the subject based on dwelling size alone. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Lastly, in the absence of data regarding uniform parcel sizes for each of these 17 properties, the analysis performed by appellants' legal counsel of the "total assessment per square foot, including land" is not a valid indicator of lack of assessment uniformity to the subject property. The actual assessments of land and improvements, together with the salient characteristics of properties, must be compared and analyzed to determine whether uniformity of assessments exists.

The parties provided a total of six detailed equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the Board has given reduced weight to board of review comparable #1 which is located in a different neighborhood code than the subject property. The remaining five comparables range in size from 16,178 to 23,780 square feet of land area and have assessments ranging from $0.72 to $1.40 per square foot of land area. The subject parcel of 46,609 square feet of land area has a land assessment of $0.44 per square foot of land area, which is below the range established by the most similar land comparables based on location in this record. In light of this data, the Board finds that the appellants have failed to demonstrate inequity in the subject's land assessment by clear and convincing evidence and no change in the subject's land assessment is warranted.

As to the improvement inequity argument, the Board has again given reduced weight to board of review comparable #1 which is located in a different neighborhood code than the subject property. The Board finds the appellant's comparables #1 through #3 along with board of review comparables #2 and #3 are the most similar to the subject in location, size, style, exterior

construction, features and/or age. 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 $118,850 to $171,860 or from $36.21 to $49.10 per square foot of living area. The subject's improvement assessment of $155,330 or $46.88 per square foot of living area based upon a dwelling size of 3,313 square feet, falls within the range established by the best comparables in this record and appears well supported by board of review comparable #3 which is slightly older, but has an additional feature of a recreation area not enjoyed by the subject. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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 appellants 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 appellants have 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: August 23, 2013

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.