



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

APPELLANT: EJM 4307 LLC
DOCKET NO.: 11-01088.001-C-1
PARCEL NO.: 14-19-379-004

The parties of record before the Property Tax Appeal Board are EJM 4307 LLC, the appellant, by attorney Clyde B. Hendricks 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: \$65,330
IMPR: \$76,490
TOTAL: \$141,820

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story building of masonry construction with 1,544 square feet of building area. The building was constructed in 2007. The building has a sprinkler system and has an additional 848 square foot canopy. The

property has an approximately 24,000 square foot site and is located in Peoria, City of Peoria Township, Peoria County.

The appellant, through counsel, contends overvaluation and assessment inequity as the bases of the appeal.¹ In support of this argument the appellant submitted information on three equity comparables located in Tazewell County.

As to the appellant's evidence, the board of review argued that the appellant's overvaluation complaint was not supported by sales data and the appellant's equity comparables were located in Tazewell County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,820. The subject property has an improvement assessment of \$76,490 or \$49.54 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 2 miles from the subject. The board of review comparables are located in Peoria County, like the subject.

Under rebuttal, the appellant argued that the board of review submitted comparables that are eat in dining facilities, unlike the subject's drive-in/through establishment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ The appellant's appeal was marked as being based on both comparable sales and assessment equity. However, the appellant's evidence did not include any sales information and therefore the Board will only consider assessment inequity in deciding the case.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$55.03 to \$101.87 per square foot of building area. The subject's improvement assessment of \$49.54 per square foot of building area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified. The Board gave less weight to the appellant's comparables due to their location in Tazewell County, unlike the subject's Peoria County location. When arguing assessment inequity, only properties located in the same County as the subject of the complaint can be analyzed. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2nd Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. The court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located correctly assessed the property. Therefore, the Board gave less weight to appellant's comparables.

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. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

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 20, 2015

A. ...

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.