



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

APPELLANT: Marsha & David Clarke  
DOCKET NO.: 11-01297.001-R-1  
PARCEL NO.: 14-27-380-026

The parties of record before the Property Tax Appeal Board are Marsha & David Clarke, the appellants; 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:** \$4,880  
**IMPR.:** \$41,670  
**TOTAL:** \$46,550

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half story frame and brick dwelling containing 1,813 square feet of living area. The home was built in 1941. Features of the home include an unfinished basement, central air conditioning and a detached 240 square foot garage.<sup>1</sup> The home is situated on approximately 5,858 square feet of land area located in Peoria, City of Peoria Township, Peoria County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvement assessments as the basis of the appeal. In support

---

<sup>1</sup> The board of review reports the subject improvement has 800 square feet of basement recreation area. The appellants report the subject improvement has an unfinished basement.

of this argument, the appellants submitted a grid analysis of four suggested comparables located within 1.5 blocks from the subject and having the same neighborhood code as the subject as assigned by the assessor. The comparables have lot sizes of 4,545 or 6,868 square feet of land area. The comparables were described as one-story or one and one-half story brick dwellings that contain from 1,556 to 1,730 square feet of living area. The comparables were built from 1931 to 1938. The comparables feature basements, three of which have finished area, central air conditioning and garages ranging in size from 240 to 440 square feet of building area. One comparable has a fireplace. The comparables have land assessments of \$4,580 or \$5,110 or from \$.74 to \$1.01 per square foot of land area. The comparables have improvement assessments ranging from \$32,450 to \$37,440 or from \$20.85 to \$21.70 per square foot of living area. The subject has a land assessment of \$4,880 or \$.83 per square foot of land area and an improvement of \$41,670 or \$22.98 per square foot of living area.

The appellants testified that they have an unfinished basement with block walls, which was an issue that they brought up with the assessor when filling out forms.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$4,600 or \$.79 per square foot of land area and in the subject's improvement assessment to \$34,700 or \$19.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$46,550 was disclosed. The board of review presented a grid analysis and property record cards of six suggested comparable properties, five of which are located in the same neighborhood code as the subject as assigned by the assessor. The comparables have lot sizes ranging from 4,356 to 7,405 square feet of land area. The comparables were described as one-story or one and one-half story dwellings of frame, brick or masonry construction that contain from 1,281 to 1,954 square feet of living area. The comparables were built from 1939 to 1954. The comparables feature basements, four of which have recreation area, central air conditioning and detached garages ranging in size from 240 to 504 square feet of building area. Four comparables have a fireplace. The comparables have land assessments ranging from \$3,580 to \$5,280 or from \$.63 to \$1.05 per square foot of land area and improvement assessments ranging from \$29,670 to \$44,190 or from \$17.33 to \$26.23 per square foot of living area.

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

Under rebuttal, the appellants argued that the board of review's comparable #1 is located 3 or 4 blocks from the subject and in a different neighborhood.

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 assessment is warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

As an initial matter, the Board finds that the subject improvement has an unfinished basement, which was supported by testimony from the appellants.

With respect to the land inequity claim, the Board finds the parties submitted ten comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparable #1 due to its location 3 or 4 blocks from the subject, in a different neighborhood code as the subject as assigned by the assessor. The Board finds the remaining nine land comparables submitted by the parties were similar to the subject in location and size. These comparables have land assessments ranging from \$4,580 to \$5,280 or from \$.71 to \$1.05 per square foot of land area. The subject's land assessment is \$4,880 or \$.83 per square foot of land area, which falls within the range of the best comparables in this record. Therefore, the Board finds the subject's land assessment is supported and no reduction in the subject's land assessment is warranted.

As to the subject's improvement assessment, the Board gave less weight to the board of review's comparable #1 due to its location 3 or 4 blocks from the subject, in a different neighborhood code as the subject as assigned by the assessor. The Board also gave less weight to the board of review's comparables #2, #4 and #5 due to their smaller dwelling sizes

when compared to the subject. The Board finds the remaining seven comparables submitted by the parties were most similar to the subject in location, age, size and most features. These comparables have improvement assessment ranging from \$32,450 to \$44,190 or from \$20.85 to \$26.23 per square foot of living area. The subject has an improvement assessment of \$41,670 or \$22.98 per square foot of building area, which falls within the range of the most similar comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified and no reduction in the subject's improvement 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.



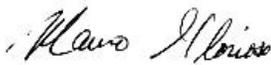
Chairman



Member



Member



Member



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: March 21, 2014



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.