FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tim Swain
DOCKET NO.: 07-00355.001-C-1
PARCEL NO.: 14-29-376-021

The parties of record before the Property Tax Appeal Board are Tim Swain, 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:	$ 203,390
IMPR.:	$ 187,070
TOTAL:	$ 390,460

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story retail strip mall containing 16,895 square feet. The improvement was built in 1955 and was remodeled in 1996.

The appellant contends assessment inequity in the improvement assessment as the basis of the appeal. In support of this claim the appellant submitted information on three equity comparables. According to the property record cards, none is located in an area with the same neighborhood code as the subject, and the appellant did not indicate their proximity to the subject. Two are retail strip malls, and one is a combination strip mall/bank. The three comparables have one-story improvements that range in size from 14,850 to 15,372 square feet of building area. They were built from 1998 to 2000. The appellant's grid sheet indicated the comparables have improvement assessments that range from $241,740 to $260,840 or $16.11 to $17.56 per square foot of building area. The appellant's grid also provided fair market values per square foot for the subject and comparables based on the assessments and made unexplained "Grade/CDU" adjustments to yield adjusted fair market values per square foot for the comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $390,460 was disclosed. The subject's improvement assessment is $187,070 or $11.07 per square foot of building area.

To demonstrate the subject was equitably assessed, the board of review submitted assessment information on three comparables. According to the property record cards, none is located in an area with the same neighborhood code as the subject, and the board of review did not indicate their proximity to the subject. The one-story buildings were built from 1955 to 1978. They contain 10,942 to 19,747 square feet of building area. They have improvement assessments that range from $160,790 to $292,700 or $10.50 to $18.76 per square foot of building area. 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 assessment inequity in the 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 assessments by clear and convincing evidence. <u>Kankakee County Board of Review v. Property Tax Appeal Board</u>, 131 Ill.2d 1, 544 N.E.2d 762, 136 Ill.Dec. 76 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the burden has not been met.

The parties submitted six equity comparable properties for the Board's consideration. The board of review's comparable #1 has an improvement much smaller than the subject. The other five comparables are closer in size to the subject, but the cryptic descriptions, poor photos and lack of maps in the evidence make it difficult to determine exactly how similar they are. As stated by the Supreme Court of Illinois in Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 544 N.E.2d 762, 136 Ill.Dec. 76 (1989):

> [T]he cornerstone of uniformity is the fair cash value of the property in question. . . [U]niformity is achieved only when all property with the same income-earning capacity and fair cash value is assessed at a consistent level.

Kandakee County Board of Review v. Property Tax appeal Board, 131 Ill.2d at 21, 544 N.E.2d at 772 In this appeal the appellant failed to demonstrate the comparables and the subject have similar values but are assessed at substantially lesser or greater proportions of their fair cash value. However, the Board does note these five comparables have improvement assessments that range from $10.50 to $18.76 per square foot of improvement. The subject's improvement assessment of $11.07 per square foot is lower than all but one within that range. After considering the evidence the Board finds the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed and a reduction is not 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: December 3, 2010

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.