FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: DDM LLC
DOCKET NO.: 07-00455.001-C-1
PARCEL NO.: 14-06-401-004

The parties of record before the Property Tax Appeal Board are DDM 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:	$ 30,180
IMPR.:	$ 115,270
TOTAL:	$ 145,450

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story office/warehouse building containing 11,016 square feet on a 1.26 acre parcel. The improvement was built in 1975 and includes 8,064 square feet of office space.

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 comparable office/warehouses. The one-story comparables range in size from 11,410 to 13,736 square feet of building area of which 1,976 to 4,265 square feet is office space. They were built from 1978 to 1990. The appellant's grid sheet indicates the comparables have improvement assessments that range from $92,050 to $103,670 or $7.21 to $8.51 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 $145,450 was disclosed. The subject's improvement assessment is $115,270 or $10.46 per square foot of building area.

To demonstrate the subject was equitably assessed, the board of review submitted assessment information on three comparable office/warehouses. The one-story buildings were built from 1974 to 1982. They contain 8,660 to 12,000 square feet of floor area of which 5,560 to 9,120 square feet is office area. They have improvement assessments that range from $107,530 to $139,930 or $11.26 to $12.42 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. Kankakee County Board of Review v. Property Tax Appeal Board, 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. They all have improvements that are similar in size to the subject. However, the appellant's comparables all have much more warehouse space than office space. The board of review's comparables are more similar to the subject in that they have much more office space than warehouse space. The board of review's comparables have improvement assessments that range from $11.26 to $12.42 per square foot of improvement. The subject's improvement assessment of $10.46 per square foot is lower than 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.