



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

APPELLANT: Louis P. & Delores Kouri Trust  
DOCKET NO.: 11-00391.001-C-1  
PARCEL NO.: 11-11-07-400-017

The parties of record before the Property Tax Appeal Board are Louis P. & Delores Kouri Trust, the appellants, by attorney Clyde B. Hendricks in Peoria; and the Tazewell 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 **Tazewell** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$82,680  
**IMPR.:** \$50,360  
**TOTAL:** \$133,040

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Tazewell 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 commercial building utilized as a fast food restaurant. The building contains 1,526 square feet of building area. The subject improvement was constructed in 2006 with a brick and frame exterior construction. The subject is fully sprinkled and features central air conditioning and two covered patios with 38 drive-in

spaces. The property has a 48,673 square foot site and is located in Pekin, Elm Grove Township, Tazewell County.

The appellant appeared through counsel contending assessment inequity and overvaluation<sup>1</sup> as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument, the appellant called as his witness Chuck Bassett. Bassett testified that he selected and submitted information on three equity comparables. Bassett did not disclose the proximity of the comparables to the subject property. The comparables are described as one-story commercial buildings of concrete block exterior construction. Two comparables are used as fast food restaurants and one comparable is a restaurant. The comparables have from 2,068 to 2,952 square feet of building area and were built from 1967<sup>2</sup> to 2004. Two comparables have a sprinkler system. The comparables have improvement assessments ranging from \$60,380 to \$89,730 or from \$29.19 to \$30.39 per square foot of building area.

Under cross-examination, Bassett testified that the appellant's comparables are larger in building size because they offer indoor seating, whereas the subject property is smaller in building size and only has an outdoor patio area for seating.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,040. The subject property has an improvement assessment of \$50,360 or \$33.00 per square foot of building area.

Appearing on behalf of the board of review was Co-Chairmen Don Edie, Bob Kieser and member Mary Marshall.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located less than one mile from the subject property. The comparables are described as one-story commercial buildings utilized as fast food restaurants. The comparables are 3 to 20 years old and of frame and brick exterior construction. The comparables have central air conditioning and a sprinkler system. One comparable has an attached 372 square foot walk-in freezer. The comparables have from 1,926 to 2,897 square feet of building area and improvement assessments ranging from \$61,510

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<sup>1</sup> During the hearing the appellant withdrew the comparable sales argument. The Board will only address the assessment inequity claim detailed in the appellant's evidence.

<sup>2</sup> Comparable #1 was built in 1967 and remodeled in 1997.

to \$91,390 or from \$31.94 to \$46.60 per square foot of building area.

### 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.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #3 and board of review comparable #1 based on their considerably older age when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and the board of review comparables #2 and #3. These comparables were most similar when compared to the subject in location, design, age and features. These comparables had improvement assessments that ranged from \$61,510 to \$99,720 or from \$30.39 to \$34.42 per square foot of building area. The subject's improvement assessment of \$50,360 or \$33.00 per square foot of building area falls within the range established by the most similar 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 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 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 parties 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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: November 20, 2015

*A. Proctor*

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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.