



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

APPELLANT: Calvin Lovell  
DOCKET NO.: 11-01095.001-C-1  
PARCEL NO.: 14-19-379-001

The parties of record before the Property Tax Appeal Board are Calvin Lovell, 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 a reduction 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: \$90,953  
IMPR: \$77,970  
TOTAL: \$168,923**

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 commercial building of brick exterior construction with 4,966 square feet of building area. The building was originally constructed in 1957 and has had additions which alter the effective age of the

improvements to 1977. The property has a 41,531 square foot site and is located in Peoria, City of Peoria Township, Peoria County.

The appellant's appeal is based on both overvaluation and unequal treatment in the assessment process. In support of these claims, the appellant submitted a grid analysis of three sale comparables and information on three equity comparables.

The three sales were located in Champaign, Alton and Sandwich, Illinois, respectively. The sales occurred from May 2009 to April 2011 for prices ranging from \$295,000 to \$500,000 or from \$62.81 to \$105.00 per square foot of building area, including land.

The three equity comparables were located in Peoria or Peoria Heights, Illinois. The comparables had land assessments ranging from \$16,880 to \$38,610; however the appellant failed to disclose the lot sizes of the comparables. The comparables had improvement assessments ranging from \$27,240 to \$105,420. Comparable #1's improvement assessment would be \$11.27 per square foot of building area and comparable #2's improvement assessment would be \$23.40 per square foot of building area. The improvement size for comparable #3 was not disclosed.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$100,000, the subject's improvement assessment to \$41,050 and the subject's total assessment to \$141,050.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$188,770 was disclosed. The subject's assessment reflects an estimated market value of \$572,551 or \$115.29 per square foot of building area, land included, using the 2011 three-year median level of assessments for Peoria County of 32.97%. The subject's land assessment was \$110,800 or \$2.67 per square foot of land area and the subject's improvement assessment was \$77,970 or \$15.70 per square foot of building area.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on six comparable properties located within 5 miles from the subject. The comparables have lot sizes ranging from 26,237 to 80,586 square feet of land area. The comparables had building sizes ranging from 1,375 to 7,886 square feet of building area. The comparables sold from July

2008 to April 2012 for prices ranging from \$250,000 to \$1,018,000 or from \$66.48 to \$200.00 per square foot of building area including land. The comparables have land assessments ranging from \$27,640 to \$179,000 or from \$.89 to \$2.22 per square foot of land area and improvement assessments ranging from \$45,570 to \$182,000 or from \$7.57 to \$55.21 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 partial reduction in the subject's assessment is not warranted.

The appellant contends in part unequal treatment in the subject's assessment as a 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 a reduction in the subject's land assessment is appropriate.

The parties submitted nine equity comparables to support their respective positions before the Board. The appellant's equity comparables did not have their lot sizes disclosed and therefore received less weight in the Board's land assessment analysis. The Board gave less weight to the board of review's land equity comparables #2, #4 and #6 due to their significantly larger or smaller sizes when compared to the subject's lot. The Board finds the most similar land comparables in this record are the board of review's comparables #1, #3 and #5. These comparables had land assessments ranging from \$.89 to \$2.19 per square foot of land area. The subject's land assessment was \$2.67 per square foot of land area, which is above the range of the best comparables in this record. Therefore the Board finds a reduction in the subject's land assessment is warranted.

The appellant's equity comparable #3 did not have its improvement size disclosed and therefore received less weight in the Board's improvement assessment analysis. The Board gave less weight to the board of review's improvement equity comparables #2 and #4 due to their significantly larger or smaller sizes when compared to the subject's improvement. The

Board finds the most similar improvement comparables in this record are the appellant's comparables #1 and #2 and the board of review's comparables #1, #3, #5 and #6. These comparables had improvement assessments ranging from \$7.57 to \$31.92 per square foot of building area. The subject's improvement assessment was \$15.70 per square foot of building area, which is within the range of the best comparables in this record. Therefore the Board finds a reduction in the subject's improvement assessment is not warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's sale #1 and the board of review's sales #1 and #6 due to their sales dates being more remote from the assessment date at issue. In addition, the Board gave less weight to the board of review's sales #2 and #4 due to their dissimilar building sizes when compared to the subject. The Board finds the remaining four properties were most similar to the subject in location, size and also sold more proximate to the assessment date at issue. These properties sold from December 2010 to April 2011 for prices ranging from \$250,000 to \$500,000 or from \$66.48 to \$105.00 per square foot of building area, including land. The subject's assessment, after the land assessment reduction based on equity, reflects a market value of approximately \$512,354 or \$103.17 per square foot of building area, which is within the range established by the comparables in this record on a per square foot basis. Therefore, the Board finds a further reduction to the subject property's assessment is not justified on this record on grounds of overvaluation.

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.