



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

APPELLANT: Louis & Delores Kouri Trust
DOCKET NO.: 11-01097.001-C-1
PARCEL NO.: 14-19-402-007

The parties of record before the Property Tax Appeal Board are Louis & Delores Kouri Trust, the appellants, 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: \$42,390
IMPR.: \$29,730
TOTAL: \$72,120

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,156 square feet of building area. The building was constructed in 1959. The

property has a 37,460 square foot site and is located in Peoria, City of Peoria Township, Peoria County.

The appellants' appeal was marked as being based on both overvaluation and unequal treatment in the assessment process however, the appellants did not submit sales data and therefore, only the appellants' inequity argument will be analyzed. In support of the inequity claim, the appellants submitted a grid analysis of three comparables located in Tazewell County.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$25,000, the subject's improvement assessment to \$18,710 and the subject's total assessment to \$43,710.

In rebuttal, the board of review argued only properties in Peoria County can be used as comparison for an inequity argument.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$72,120 was disclosed. The subject's land assessment was \$42,390 or \$1.13 per square foot of land area and the subject's improvement assessment was \$29,730 or \$13.79 per square foot of building area.

In support of the subject's assessment, the board of review presented a grid analysis with descriptions and assessment information on three comparable properties located within 2 miles from the subject in Peoria County. The comparables have land assessments ranging from \$18,480 to \$42,710 or from \$1.50 to \$3.16 per square foot of land area and improvement assessments ranging from \$33,470 to \$42,950 or from \$13.42 to \$15.37 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 appellants contend 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 the appellants have not met this burden.

The parties submitted six equity comparables to support their respective positions before the Board. The appellant's equity comparables were located in Tazewell County, unlike the subject's location in Peoria County. When arguing assessment inequity, only properties located in the same county as the subject of the complaint can be analyzed. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2nd Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. The court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located correctly assessed the property. Therefore, the Board gave no weight to appellants' comparables. The comparables presented by the board of review have land assessments ranging from \$1.50 to \$3.16 per square foot of land area. The subject's land assessment was \$1.13 per square foot of land area, which is below the range of the comparables in this record. Therefore the Board finds a reduction in the subject's land assessment is not warranted. The board of review's comparables have improvement assessments ranging from \$13.42 to \$15.37 per square foot of building area. The subject's improvement assessment was \$13.79 per square foot of building area, which is within the range of the comparables in this record. Therefore the Board finds a reduction in the subject's improvement assessment 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.

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.