



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

APPELLANT: Xiaojun Zhang
DOCKET NO.: 11-01115.001-R-1
PARCEL NO.: 13-10-452-007

The parties of record before the Property Tax Appeal Board are Xiaojun Zhang, the appellant; 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: \$25,220
IMPR.: \$124,700
TOTAL: \$149,920

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 two-story dwelling of frame exterior construction with 2,900 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 872 square foot three-car garage. The property

has a 13,068 square foot site and is located in Peoria, Kickapoo Township, Peoria County.

Xiaojun Zhang appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood as the subject property. The comparables are improved with one-story or one and one-half story dwellings of aluminum/vinyl or brick exterior construction and were built from 2004 to 2006. Features include partial unfinished basements, central air conditioning, one fireplace and three-car-garages ranging from 718 to 870 square feet of building area. The dwellings range from 2,749 to 3,256 square feet of living area and have improvement assessments that range from \$94,030 to \$115,510 or from \$33.46 to \$35.47 per square foot.

Zhang testified that the subject property is located in the entrance of the subdivision and built at a bare minimum.

The appellant requested his assessment be lowered to \$122,254.

Under cross-examination, Zhang stated that the subdivision is very diverse. Houses sell for \$300,000 to \$1,000,000. The \$1,000,000 homes are located in the rear of the subdivision. Zhang also testified that his home is newer than the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,920. The subject property has an improvement assessment of \$124,700 or \$43.00 per square foot of living area.

Representing the board of review were members Greg Fletcher and Rick Salisbury.

In support of its contention of the correct assessment Fletcher testified that the board of review submitted information on six equity comparables located in the same neighborhood as the subject property. Fletcher stated that the comparables are improved with one-story, one and one-half story or two-story single family dwellings that were of aluminum/vinyl siding or wood siding exterior construction and were built from 2003 to 2005. Features include full basements with four having some finished area, central air conditioning and attached garages ranging from 660 to 1,236 square feet of building area. Five comparables have one or two fireplaces. The dwellings range in

size from 2,675 to 3,472 square feet of living area and have improvement assessments that range from \$94,940 to \$156,240 or from \$35.49 to \$48.34 per square foot of living area.

The board of review requested that the assessment be confirmed.

Under cross-examination, Fletcher stated that the comparables were selected based on similarities to the subject in square foot of living area and quality grade.

In rebuttal, the appellant submitted four additional equity comparables which included recent sale prices. The Property Tax Appeal Board finds that this evidence constitutes a new market value argument and shall not be considered. (See 86 Ill.Admin.Code §1910.66).

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 10 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 and board of review comparables #2, #3 and #6. These comparables are ranch dwellings, whereas the subject property is a two-story dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and board of review comparables #2, #4 and #5. These comparables have varying degrees of similarity when compared to the subject. These comparables had improvement assessments that ranged from \$94,940 to \$156,240 or from \$33.46 to \$45.00 per square foot of living area. The subject's improvement assessment of \$124,700 or \$43.00 per square foot of living area falls within the range established by the best 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.

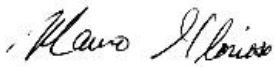
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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 exists on the basis of the evidence.

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: April 24, 2015



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.