



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

APPELLANT: Kimberly Green
DOCKET NO.: 14-02102.001-R-1 through 14-02102.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kimberly Green, the appellant; and the Tazewell County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-02102.001-R-1	02-02-15-403-004	9,000	0	\$9,000
14-02102.002-R-1	02-02-15-403-005	9,000	0	\$9,000

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 2014 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 two vacant parcels. Parcel ending in pin #004 contains 10,240 square feet of land area and parcel ending in pin #005 contains 10,320 square feet of land area. Both parcels are zoned residential and are located in East Peoria, Washington Township, Tazewell County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables consisted of combined lots and were located within 4 blocks of the subject and had land assessments ranging from \$10,340 to \$15,800 or from \$0.53 to \$0.76 per square foot of combined land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for each parcel of \$9,000 or \$0.88 and \$0.87 per square foot of land area,

respectively. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located adjacent to the subject properties. The comparables had land assessments ranging from \$12,600 to \$15,090 or from \$0.85 to \$1.01 per square foot of land 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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$0.85 to \$1.01 per square foot of land area. The subject's land assessments of \$0.87 and \$0.88 per square foot of land area fall within the range established by the best comparables in this record. Less weight was given the appellant's comparables because they were combined properties, dissimilar to the subject's property characteristics.

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 presented.

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 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.