FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brian Emm
DOCKET NO.: 14-00251.001-R-1
PARCEL NO.: 14-34-401-007

The parties of record before the Property Tax Appeal Board are Brian Emm, the appellant; and the McLean 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 **McLean** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$ 59,030
IMPR.:	$290,970
TOTAL:	$350,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the McLean 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 a part 2-story and part 1-story dwelling of masonry exterior construction that has 5,839 square feet of living area. The dwelling was built in 2012. Features include a 3,539 square foot unfinished basement, central air conditioning, two fireplaces and a 968 square foot attached garage. The dwelling is situated on a 49,969 square foot site. The subject property is located in City of Bloomington Township, McLean County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed. In support of these claims, the appellant submitted information for eight comparable properties. Five comparable are located along the subject's street while three comparables are located 1 or 2 miles from the subject. The comparables were reported to consist of 1-story, 1.5-story or 2-story dwellings of brick, stucco or wood siding exterior construction that were built from 1974 to 2008. The appellant described seven comparables as having full or partial finished basements. The comparables have central air conditioning, one to three fireplaces and garages that range in

size from 600 to 1,097 square feet of building area. Two comparables have an indoor swimming pool and one comparable has an outdoor swimming pool. The appellant reported the dwellings range in size from 5,281 to 10,716 square feet of living area and have sites that range in size from 15,255 to 73,355 square feet of land area. The comparables have improvement assessments ranging from $121,539 to $305,929 or from $23.01 to $40.20 per square foot of living area based on the dwelling sizes as reported by the appellant. [1]

Five of the comparables sold or were listed for sale from 2007 to 2015 for prices ranging from $770,000 to $1,220,000 or from $140.89 to $157.91 per square foot of living area including land based on the dwelling sizes as reported by the appellant. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of $350,000. The subject's assessment reflects an estimated market value of $1,047,591 or $179.41 per square foot of living area including land when applying McLean County's 2014 three-year average median level of assessments of 33.41%. The subject property has an improvement assessment of $290,970 or $49.83 per square foot of living area.

In support of its assessment, the board of review submitted a letter addressing the appeal, a revised and corrected analysis of the appellant's comparables, an analysis of three comparable sales and an analysis of four equity comparables. Accompanied with the evidence were property record cards, real estate transfer declarations and photographs of both parties' comparables.

With respect to the evidence submitted by the appellant, the board of review argued there were several inaccuracies detailed on the grid analysis of the appellant's comparables. The Board of review argued appellant's comparables #1, #2 and #4 are dissimilar ranch style dwellings. The board of review noted comparable #5 had not sold and comparables #6, #7 and #8 are located in different subdivisions than the subject.

The board of review further explained the appellant purchased the subject parcel that was improved with a dwelling in July 2009 for $425,000. In June 2011, a demolition permit was issued to remove the old residence for a cost of $15,000. In July 2011, a building permit was issued to construct the new dwelling for $569,000. Thus, the total cost to purchase the site, remove the old dwelling and construct the new dwelling was $1,009,000.

The revised analysis of the appellant's comparables depicts the properties consist of three, 1-story dwellings; two, part 2-story and part 1-story dwellings; two, part 1 and ½ and part 1-story dwellings; and one, part 2-story and part 1 and ½ story dwelling. The dwellings are of brick, stucco or wood siding exterior construction. Seven comparables have full or partial finished basements and one comparable has an unfinished basement. Other features include central air conditioning, one to three fireplaces and garages that range in size from 600 to 1,097 square feet of building area. Three comparables have swimming pools. The dwellings range in size from 3,011 to 7,500 square feet of living area and have sites that range in size from 15,255 to 73,355 square feet of land area. The comparables have improvement assessments ranging from

[1] For some unknown reason, the appellant calculated the comparables had improvement assessments ranging from $116.00 to $147.00 per square foot of living area.

$121,539 to $305,929 or from $27.54 to $71.70 per square foot of living area. Comparables #1, #2 and #8 sold from August 2012 to November 2013 for prices ranging from $770,000 to $1,220,000 or from $174.48 to $294.25 per square foot of living area including land. Comparable #5 was listed for sale at $849,900 or $248.58 per square foot of living area including land.

The three comparable sales submitted by the board of review consist of part 2-story and part 1-story dwellings of brick and frame exterior construction that were built from 1991 to 2014. The comparables have full or partial finished basements, central air conditioning, one to three fireplaces and garages that range in size from 781 to 1,432 square feet of building area. One comparable has a swimming pool. The dwellings range in size from 3,176 to 4,687 square feet of living area and have sites that range in size from 15,246 to 34,412 square feet of land area. The comparables sold from November 2013 to October 2014 for prices ranging from $803,500 to $945,000 or from $180.29 to $252.99 per square foot of living area including land.

The four equity comparables submitted by the board of review consist of three, part 2-story and part 1-story and one, part 1-story and part 1 and ½ story dwellings of brick exterior construction that were built from 2000 to 2005. Two comparables have partial finished basements and two comparables have partial unfinished basements. Other features include central air conditioning, one or two fireplaces and garages that range in size from 774 to 1,318 square feet of building area. The dwellings range in size from 3,419 to 6,225 square feet of living area and have improvement assessments ranging from $198,040 to $335,587 or from $44.87 to $67.80 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellant argued all realtors and websites describing home sales speak about home in sale price per square foot. The appellant acknowledged he did purchase a home and tore it down to build the current residence on the existing lot. The appellant claimed no future buyer will care what was paid for the lot or house. The appellant agreed he included the finished basement area in the total square footage of living area of the comparables. The appellant claimed that the MLS (Multiple Listing Service) describes homes in total square feet that is finished. If a finished basement is not included in the total square footage for tax purposes, than everyone would build a small home with an enormous basement so they wouldn't have to pay taxes. The appellant argued comparable #5 still has not sold although it has been on the market for 10 months and the listing price was reduced to $799,900. It also has a finished basement that the local assessor is not aware of.

Conclusion of Law

As an initial matter, the Board finds the descriptive information provided by the board of review for the comparables, which was supported by property record cards, better reflects the design and dwelling sizes of the comparable properties contained in this record. The Board finds the appellant errored in the analysis by including finished basement area in the amount of total living area. Accepted real estate valuation techniques provide that only finished above grade area is to be included in the amount of total living area. Finished and unfinished basements are considered an amenity for valuation and comparison purposes. Moreover, in reviewing the property record

cards submitted by the board of review, it appears McLean County Assessment Officials uniformly calculate the amount of living area using finished above grade square footage. Again, finished and unfinished basements are included in their valuations as a feature to each particular property.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains market value information for seven suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #2 are composed of dissimilar one-story homes that are smaller in dwelling size and older in age when compared to the subject. Comparable #5 was listed for sale at $849,900, which sets the upper limit of value, however, this property has considerably less land area and is smaller in dwelling size when compared to the subject. Comparable #8 is considerably older in age when compared to the subject. Additionally, this property is located approximately one mile from the subject and sold in 2012, which is dated and less indicative of market value as of the subject's January 1, 2014 assessment date. The Board also gave less weight to comparable sale #3 submitted by the board of review. Although this property is the most similar to the subject in terms of age, the home is considerably smaller in dwelling size and has significantly less land area when compared to the subject. The Board finds the remaining two comparable sales submitted by the board of review are more similar when compared to the subject in location, land area, design and features, but are inferior when compared to the subject in dwelling size and age. These comparables sold in November 2013 and October 2014 for prices of $845,000 and $945,000 or $180.29 to $203.88 per square foot of living area including land. The subject's assessment reflects an estimated market value of $1,047,591 or $179.41 per square foot of living area including land. After considering adjustments to the comparables for their smaller dwelling and older age, but superior finished basement, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

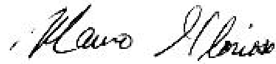
The taxpayer alternatively argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in 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.

The parties submitted 11 assessment comparables for the Board's consideration. The parties submitted one common comparable. The Board gave less weight to the comparables #1 and #2 and comparables #4 through #8 submitted by the appellant. Three comparables are one-story style dwellings, dissimilar to the subject. Four comparables are older in age when compared to

the subject. Two comparable are considerably smaller in dwelling size when compared to the subject. Finally, three comparables are located 1 or 2 miles from the subject. The Board gave less weight to comparable #4 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the remaining three comparables, one of which was common to both parties, are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments that ranged from $210,551 to $335,587 or from $44.87 to $67.80 per square foot of living area. The subject property has an improvement assessment of $290,970 or $49.83 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, such as age, size and features, the Board finds no reduction in the subject's improvement assessment is 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 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.

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

Acting Member

DISSENTING:

CERTIFICATION

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: October 21, 2016

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.