



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

APPELLANT: Darin & Andrea Markert
DOCKET NO.: 14-00751.001-R-1
PARCEL NO.: 14-28-352-050

The parties of record before the Property Tax Appeal Board are Darin and Andrea Markert, the appellants, and the McLean 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 **McLean** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,709
IMPR.: \$19,291
TOTAL: \$27,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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) contesting 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 is improved with a one-story dwelling of frame construction with 1,040 square feet of living area. The dwelling was constructed in 1950. Features of the property include a full basement, central air conditioning, an open frame porch, an enclosed frame porch and a detached garage with 314 square feet of building area. The property has a 9,750 square

foot site and is located in Normal, Normal Township, McLean County.

The appellants marked assessment inequity and a recent appraisal as the bases of the appeal. In support of the assessment equity argument the appellants listed three comparables described as being improved with one-story dwellings each of which is 64 years old. The comparables were located along the same street and within the same block as the subject property. The appellants indicated the comparables had total assessments ranging from \$18,333 to \$20,704 and improvement assessments ranging from \$9,958 to \$13,126.

The appellants also submitted a "Real Estate Evaluation Form" from Town & Country Financial Corp. The document was not dated or signed. The document included information on four comparable sales improved with one-story dwellings that ranged in size from 1,022 to 1,296 square feet of above grade living area. The dwellings were constructed from 1944 to 1965. Each comparable has a 1-car or a 2-car garage. The sales occurred from August 2009 to February 2011 for prices ranging from \$77,600 to \$110,500 or from \$75.93 to \$95.64 per square foot of above grade living area. Using these sales the report indicated the subject should have a value of \$68,500.

The evaluation form also had an income approach to value using a monthly rent of \$850 per month or \$10,200 per year, a vacancy and credit loss of 5%, an expense ratio of 40% and a capitalization rate of 9% to arrive at an estimated value of \$65,000.

The appellants also indicated on the petition that they purchased the subject property in December 2011 for a price of \$68,500. The seller was identified as Central Illinois Small Animal Rescue. The appellants indicated the property was sold by a Realtor and it had been advertised for months in the Multiple Listing Service (MLS). Based on this evidence the appellants requested the subject's assessment be reduced to \$22,833.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,000. The subject property has an improvement assessment of \$19,291 or \$18.55 per square foot of living area. The subject's total assessment reflects a market value of \$81,008 or \$77.89 per square foot of living area, including land.

In rebuttal the board of review submitted copies of the property record cards of the appellants' equity comparables and a grid analysis of the comparables. The comparables were improved with one-story dwellings that ranged in size from 648 to 956 square feet of living area. The comparables were constructed in 1948 and 1954. Each comparable had an unfinished basement, two comparables had central air conditioning and each comparable had either a carport or a detached garage. The comparables had improvement assessments that ranged from \$11,529 to \$30,322 or from \$15.25 to \$31.72 per square foot of living area. The board of review submission disclosed appellants' comparable #3 had an improvement assessment of \$30,322 and not \$9,958 as reported by the appellants. The board of review asserted the subject's improvement assessment is within this range.

With respect to the appellants' "appraisal" the board of review asserted the appellants submitted an unsigned and undated document entitled "Real Estate Evaluation Form" with old assessment and sales data.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings that ranged in size from 1,003 to 1,145 square feet of living area. One of the dwellings was constructed in 1933 and four were constructed in 1955. Each comparable had a basement with four being finished, two comparables had central air conditioning and each had a detached garage ranging in size from 284 to 896 square feet of building area. The comparables had improvement assessments that ranged from \$24,756 to \$33,029 or from \$24.68 to \$31.76 per square foot of living area. The board of review stated the township assessor also provided an Assessor Equity Comparable Report using the same comparables which showed adjustments indicating the subject dwelling is considerably under-assessed.¹

The board of review also submitted information on four comparable sales improved with one-story dwellings that ranged in size from 980 to 1,162 square feet of living area. Each comparable had a basement with two being finished, three comparables had central air conditioning and a detached garage ranging in size from 308 to 432 square feet of building area. The sales occurred from June 2013 to December 2013 for prices ranging from \$95,000 to \$135,500 or from \$91.97 to \$118.08 per square foot of living area, including land. The board of review

¹ In its description and in the grid analyses of the subject property and the equity and sales comparables the board of review described the subject dwelling as having 500 square feet of finished basement area.

noted that its comparable #2 sold again in August 2014 for a price of \$124,000 or \$122.53 per square foot of living area, including land. The board of review contends these sales demonstrate the subject property is considerably under-assessed.

The board of review requested the subject's 2014 assessment be confirmed.

In rebuttal the appellants asserted that the 500 square feet of finished area in the basement was removed prior to the 2011 purchase due to moisture. The appellants also referenced four other properties they had purchased in the area that show a good reflection of value in this neighborhood. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Based on this rule the Property Tax Appeal Board can give no weight to the additional sales provided by the appellants in rebuttal.

Conclusion of Law

The taxpayers contend in part 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight equity comparables submitted by the parties to support their respective positions. The Board finds appellants' comparable #3 and board of review comparables #1, #2, #3 and #5 are most similar to the subject dwelling in size and age. These comparables had varying degrees of similarity to the subject dwelling. These comparables had improvement assessments that ranged from \$24.68 to \$31.76 per square foot of

living area. The subject's improvement assessment of \$18.55 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellants 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 on this basis.

The appellants also made an overvaluation argument. 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 appellants 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 market value to be the four comparable sales submitted by the board of review. These comparables were improved with one-story dwellings that ranged in size from 980 to 1,162 square feet of living area. The dwellings were constructed from 1955 to 1961 and had varying degrees of similarity to the subject property. These comparables sold proximate in time to the assessment date from June 2013 to December 2013 for prices ranging from \$95,000 to \$135,500 or from \$91.97 to \$118.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$81,008 or \$77.89 per square foot of living area, including land, which is below the range established by the best sales in the record. These sales demonstrate the subject property is not overvalued for assessment purposes.

The appellants also indicated the subject property was purchased in December 2011 for a price of \$68,500. The Board finds the sale of the subject property occurred more than two years prior to the assessment date at issue, which is not as proximate in time to the assessment date at issue as were the sales as provided by the board of review. Therefore, the Board gave the sale of the subject property little weight.

Additionally, the appellants submitted a "Real Estate Valuation Form" in support of the overvaluation argument. The Board gives this evidence little weight finding that the form was not dated and there was no evidence identifying the person who prepared the form or the appraisal qualifications of the person who offered the opinion of value. The Board further finds the sales used in the valuation form were dated occurring from

approximately three years to approximately four years prior to the assessment date at issue. The Board further finds the income approach used in the "Real Estate Valuation Form" appeared to be developed based on rental rates established in 2011 and 2012 rather than being reflective of market rent for the 2014 tax year.

For these reasons the Board finds the appellants failed to demonstrate overvaluation by a preponderance 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: December 18, 2015

A. Proctor

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.