



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

APPELLANT: Darin & Andrea Markert
DOCKET NO.: 14-00754.001-R-1
PARCEL NO.: 21-27-428-002

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: \$23,703
IMPR.: \$62,595
TOTAL: \$86,298

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) 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 is improved with part two-story and part one-story single family dwelling of brick and vinyl siding exterior construction with 2,450 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached three-car garage with 692 square feet

of building area. The property has a .52 acre site and is located in Bloomington, Bloomington Township, McLean County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted limited information on three equity comparables described as being located within ¼ mile of the subject property. These comparables had land assessments ranging from \$5,299 to \$13,890 and improvement assessments ranging from \$36,868 to \$48,261. Based on this evidence the appellants requested the land assessment be reduced to \$8,959 and the improvement assessment be reduced to \$42,459.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,298. The subject property has a land assessment of \$23,703 and an improvement assessment of \$62,595 or \$25.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located along the same street as the subject property. The comparables had sites of either .52 or .56 of an acre each with a land assessment of \$23,703. The comparables were improved with one 1-story dwelling, one 2-story dwelling and two part 2-story and part 1-story dwellings that ranged in size from 2,210 to 4,166 square feet of living area. The dwellings were constructed from 2005 to 2013. Each comparable had a basement with three being partially finished, central air conditioning, one or two fireplaces and garage ranging in size from 838 to 1,257 square feet of building area. These properties had improvement assessments ranging from \$82,964 to \$109,329 or from \$25.86 to \$43.77 per square foot of living area. The board of review requested confirmation of the assessment.

Conclusion of Law

The taxpayers contend 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.

With respect to the improvement inequity argument, the Board finds the best evidence of assessment equity to be board of review comparables #2 and #3. These comparables were similar to the subject style and size. Comparable #2 was superior to the subject in age and each comparable was superior to the subject with a partial finished basement and a larger garage. These two comparables had improvement assessments of \$31.74 and \$39.27 per square foot of living area. The subject has an improvement assessment of \$25.55 per square foot of living area, which is below that established by the two best comparables in the record but appropriate when considering differences in age, the subject's unfinished basement and the subject's smaller garage.

With respect to the land inequity argument the Board finds the best evidence of assessment equity to be the board of review comparables. Each of these comparables was located along the same street and within the same block as the subject property with a site similar to the subject's site in size. Each comparable had a land assessment of \$23,703. The subject has a land assessment of \$23,703, equivalent to each of the board of review comparables.

The Property Tax Appeal Board finds no weight could be given the comparables provided by the appellants as they failed to provide any descriptive data about the comparables that would allow the Property Tax Appeal Board to perform a meaningful comparative analysis.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's assessment is not justified.

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.