



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

APPELLANT: Darin & Andrea Markert  
DOCKET NO.: 14-00755.001-R-1  
PARCEL NO.: 14-33-356-003

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: \$5,879**  
**IMPR.: \$19,530**  
**TOTAL: \$25,409**

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) disputing 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 single family dwelling of frame construction with 1,232 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full unfinished basement, central air conditioning and a two car attached garage with 528 square feet of building area. The property has a 5,956 square foot site and

is located in Bloomington, City of Bloomington Township, McLean County.

The appellants marked 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 along the same street and within the same block as the subject property. These comparables had land assessments ranging of \$3,024 and \$5,276 and improvement assessments ranging from \$15,510 to \$16,091. Based on this evidence the appellants requested the land assessment be reduced to \$4,525 and the improvement assessment be reduced to \$15,880.

The appellants also indicated on the petition that the subject property was purchased in April 2009 for a price of \$65,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,409. The subject's total assessment reflects a market value of \$76,235 or \$61.88 per square foot of living area, including land. The subject property has an improvement assessment of \$19,530 or \$15.85 per square foot of living area and a land assessment of \$5,879 or \$.99 per square foot of land area.

With respect to the land inequity argument the board of review provided information on twenty comparables located along the same street and within the same block as the subject property. The parcels ranged in size from 3,770 to 7,698 square feet of land area. The comparables had land assessments ranging from \$3,024 \$6,854 or from \$.80 to \$1.11 per square foot of land area. The list included the three comparables submitted by the appellants disclosing the comparables had either 3,770 or 4,964 square feet of land area and land assessments of \$3,024 and \$5,276 or \$.80 and \$1.06 per square foot of land area. The board of review explained that those comparables that were similar to the subject's site in size had land assessments of \$.99 per square foot of land area.

With respect to the improvement inequity argument the board of review provide evidence on four comparables improved with one-story dwellings located within two blocks of the subject property that ranged in size from 1,147 to 1,275 square feet of living area. The dwellings were constructed in 1910 and 1958. Each comparable had a basement with one being partially finished, three had central air conditioning and three had garages ranging in size from 240 to 576 square feet of building area. One comparable had a pool/hot tub. These comparables had

improvement assessments ranging from \$20,320 to \$29,661 or from \$17.72 to \$23.26 per square foot of living area.

As a final piece of evidence the board of review provided information on three comparable sales described as being located in the same area as the subject property. The comparables were improved with one-story dwellings that ranged in size from 1,106 to 1,469 square feet of living area. Two comparables were reported as being built in 1910 and one comparable's age was unknown. Each comparable had a basement with one being finished, central air conditioning and a garage with 528 square feet of building area. The sales occurred from September 2011 to October 2013 for prices ranging from \$78,000 to \$96,000 or from \$53.10 to \$86.80 per square foot of living area, including land.

The board of review requested the assessment be confirmed.

#### **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 the comparables provided by the board of review. These comparables were relatively similar to the subject in location, style, size and features. Each comparable was older than the subject dwelling. These comparables had improvement assessments ranging from \$17.72 to \$23.26 per square foot of living area. The subject has an improvement assessment of \$15.85 per square foot of living area, which is below the range established by the board of review comparables.

With respect to the land inequity argument the Board finds the best evidence of assessment equity to be the board of review comparables, which included the three comparables identified by

the appellants. Each of these comparables was located along the same street and within the same block as the subject property. The comparables had land assessments ranging from \$3,024 to \$6,854 or from \$.80 to \$1.11 per square foot of land area. The four comparables submitted by the board of review that were most similar to the subject in land area had land assessments ranging from \$5,863 to \$5,883 or \$.99 per square foot of land area. The subject has a land assessment of \$5,879 or \$.99 per square foot of land area, which is equivalent to the most similar comparables in this record on a square foot basis.

The Property Tax Appeal Board finds no weight can 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 on this basis.

As a final point, the board of review did submit information on three comparable sales that offered varying degrees of similarity to the subject property. These properties sold from September 2011 to October 2013 for prices ranging from \$78,000 to \$96,000 or from \$53.10 to \$86.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,235 or \$61.88 per square foot of living area, including land, and is well supported by these sales. The Property Tax Appeal Board finds that it can give little weight to the reported sale of the subject property in April 2009 as this occurred almost 5 years prior to the assessment date at issue and is less proximate in time to the assessment date than are the comparable sales provided by the board of review.

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.

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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*

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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.