



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

APPELLANT: Darin & Andrea Markert
DOCKET NO.: 15-00295.001-R-1
PARCEL NO.: 14-28-352-046

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 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: \$8,345
IMPR.: \$26,655
TOTAL: \$35,000

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) challenging the assessment for the 2015 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 956 square feet of living area. The dwelling was constructed in 1954. Features of the property include a full basement, central air conditioning and a detached garage with 336 square feet of building area. The property has a 9,350 square foot site and is located in Normal, Normal Township, McLean County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with one-story dwellings of frame construction that ranged in size from 861 to 1,165 square feet of living area. The dwellings were constructed from 1948 to 1951. Each comparable has an unfinished basement, central air conditioning and a detached garage with either 300 or 314 square feet of building area. These properties have sites with either 8,500 or 9,750 square feet of land area. The comparables have improvement assessments ranging from \$13,126 to \$23,385 or from

\$15.25 to \$20.07 per square foot of living area. The comparables have land assessments of \$7,709 and \$7,578 or \$.79 and \$.89 per square foot of land area. The appellants requested the subject's land assessment be reduced to \$7,709 and the improvement assessment be reduced to \$18,655.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,000. The subject's assessment reflects a market value of \$105,836 or \$110.70 per square foot of living area, including land, when applying the 2015 three-year median level of assessments for McLean County of 33.07% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$26,655 or \$27.88 per square foot of living area. The subject has a land assessment of \$8,345 or \$.89 per square foot of land area. The board of review asserted that 2015 was the quadrennial assessment year and the property was revalued pursuant to sections 9-155 and 9-215 of the Property Tax Code (35 ILCS 200/9-155 & 9-215).

In support of the assessment the board of review provided copies of the property record cards and a grid analysis of the three comparable sales. The comparables were improved with one-story dwellings constructed from 1940 to 1957 that ranged in size from 848 to 1,011 square feet of living area. The board of review analysis indicated that only one of the comparables has a full partially finished basement, two of the comparables have central air conditioning and each comparable has a garage ranging in size from 236 to 315 square feet of building area. The properties have sites ranging in size from 7,315 to 8,712 square feet of land area. The board of review indicated these comparables sold from September 2014 to April 2016 for prices ranging from \$84,000 to \$115,000 or from \$99.06 to \$122.08 per square foot of living area, including land.

To demonstrate the subject property was being equitably assessed, the board of review provided information on thirteen comparables improved with one-story dwellings that ranged in size from 877 to 1,026 square feet of living area. The dwellings were constructed from 1918 to 1961. Each comparable has a basement with four being partially finished, eight comparables have central air conditioning and eleven comparables have garages ranging in size from 236 to 576 square feet of building area. The comparables have sites ranging in size from 6,650 to 12,070 square feet of land area. The comparables have improvement assessments ranging from \$19,759 to \$34,358 or from \$21.11 to \$36.20 per square foot of living area. The comparables have land assessments ranging from \$8,345 to \$11,031 or from \$.89 to \$1.25 per square foot of land area.

The board of review requested the assessment be confirmed.

In rebuttal the appellants noted that the Property Tax Appeal Board had issued a decision in Docket No. 14-00749.001-R-1 reducing the subject's assessment for the 2014 tax year to \$27,000. The appellants contend the McLean County Board of Review continues to defy the will of the Illinois Property Tax Appeal Board.

Conclusion of Law

As an initial matter the Property Tax Appeal Board takes notice that it issued a decision for the 2014 tax year under Docket No. 14-00749.001-R-1 reducing the subject's assessment to \$27,000.

The record disclosed that 2015 was the beginning of a new general assessment period in McLean County. Section 9-155 of the Property Tax Code provides:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column. (35 ILCS 200/9-155).

Since 2015 was the general assessment year, the subject property was to be viewed by the assessor or deputy assessor and revalued as of January 1, 2015. Therefore, it was not required that the assessment as established by the Property Tax Appeal Board for the January 1, 2014 lien date be carried forward to the 2015 tax year.

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.

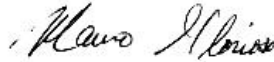
The record contains sixteen comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #9 through #12 as each of these properties has a partial finished basement while the subject has an unfinished basement. The Board gives less weight to board of review comparable #13 as this property was significantly older than the subject property. Each of the remaining comparables was similar to the subject in location, style, size, age and relative features. These comparables had improvement assessments that ranged from \$15.25 to \$28.52 per square foot of living area. Comparables #1 through #8 submitted by the board of review had a relatively tight range from \$22.37 to \$28.52 per square foot of living area. The subject's improvement assessment of \$27.88 per square foot of living area falls within 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 improvement assessment is not justified.

With respect to the land assessment, the comparables submitted by the parties had land assessments ranging from \$.79 to \$1.25 per square foot of land area. Twelve of the comparables had land assessments ranging from \$.89 to \$.97 per square foot of land area. The subject's land assessment of \$.89 per square foot of land area is well within the range established by the comparables in this record. The Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not 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 disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

As a final point, the board of review submission also included three comparable sales that demonstrated the subject's assessment was not excessive in relation to the property's fair cash value.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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 20, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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