



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

APPELLANT: Brian Emm
DOCKET NO.: 15-00413.001-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 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 consists of a part two-story and part one-story dwelling of brick 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 the 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 comparables 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 one-story, one and one-half story or two-story dwellings of brick, stucco or wood siding exterior construction that were built from 1974 to 2008. The appellant described the 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 \$27.54 to \$71.70 per square foot of living area based on the dwelling sizes as reported by the appellant.¹

Four of the comparables sold from 2007 to 2013 for prices ranging from \$770,000 to \$1,220,000 or from \$140 to \$155 per square foot of living area including land based on the dwelling sizes as reported by the appellant. One comparable was reportedly listed for sale at \$899,000 or \$158 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's 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 \$1,058,361 or \$181.26 per square foot of living area including land when applying McLean County's 2015 three-year average median level of assessments of 33.07%. 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 five 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, but had a reduced listing price of \$675,000 or \$197.43 per square foot of living area including land. Comparables #6, #7 and #8 are located in different subdivisions than the subject.

The revised analysis of the appellant's comparables depicts the properties consist of three, one-story dwellings; two, part two-story and part one-story dwellings; two, part one and one-half and part one-story dwellings; and one, part two-story and part one and one-half story dwelling. The dwellings are of brick, stucco, wood or vinyl/aluminum 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 above grade 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 \$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

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.

square foot of living area including land. Comparable #5 was listed for sale at \$675,000 or \$197.43 per square foot of living area including land.

The five comparable sales submitted by the board of review consist of two-story or part two-story and part one-story dwellings of brick and frame, brick, stucco or vinyl siding exterior construction that were built from 1920 to 2006. Three comparables have full or partial finished basements and one comparable has an unfinished basement. Other features include central air conditioning, two or three fireplaces and garages that range in size from 858 to 1,432 square feet of building area. One comparable has a swimming pool. The dwellings range in size from 4,635 to 5,372 square feet of living area and have sites that range in size from 20,490 to 52,107 square feet of land area. The comparables sold from November 2013 to July 2016 for prices ranging from \$845,000 to \$999,000 or from \$162.40 to \$203.88 per square foot of living area including land.

The four equity comparables submitted by the board of review consist of three, part two-story and part one-story and one, part one-story and part one and one-half story dwellings of brick exterior construction that were built from 2000 to 2005. The comparables are located along the subject's street. Two comparables have partial finished basements and two comparables have partial unfinished basements. Other features include central air conditioning, one to three 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.

The board of review evidence also shows 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 a 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.

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

Under rebuttal, appellant opined his property has a value of \$950,000 or \$162 per square foot of living area including land. The appellant argued all the comparables he submitted are custom built homes located along the subject's street or other desirable streets in Bloomington. The appellant opined his calculations of the cost per square foot depicted on the grid are correct, which included finished basement area. As of October 2016, the appellant indicated comparable #5 had sold, but the final sale price was not available. Its last listing price was \$675,000 or \$119 per square foot of living area including land using a dwelling size of 5,693 inclusive of finished basement area. The appellant argued the board of review "forgot" to include finished basement area in the overall amount of total living area, which would lower their cost per square foot. Again, the appellant argued finished basements counts in resale value of the homes and are taxed as finished basements. The appellant claimed all realtors include finished basement in the total square feet in their listings and on various realtor web sites.

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 erred 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, 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 nine suggested comparables 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. Comparable #5 was listed for sale at \$675,000 or \$197.43 per square foot of living area including land, which sets the upper limit of value. However, this property has considerably less land area and is considerably smaller in dwelling size when compared to the subject. Comparable #8 is considerably older in age when compared to the subject and is located approximately one mile from the subject. Moreover, comparables #1, #2 and #8 sold in 2012 or 2013, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to comparable sales #1, #3, #4 and #5 submitted by the board of review. Comparable #1 sold in 2013 and comparables #3 and #4 sold in 2016, which are less proximate in time to the subject's January 1, 2015 assessment date. The Board finds the remaining comparable sale submitted by the board of review is most 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. It sold in October 2014 for \$945,000 or \$203.88 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,058,361 or \$181.26 per square foot of living area including land. After considering adjustments to the most similar comparable for its smaller dwelling size, smaller site size and older age, but superior finished basement, larger garage and swimming pool, 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 #3 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the three remaining 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.

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.