



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

APPELLANT: Thomas Emery
DOCKET NO.: 15-00596.001-R-1
PARCEL NO.: 08-29-152-009

The parties of record before the Property Tax Appeal Board are Thomas Emery, 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: \$13,342
IMPR.: \$73,658
TOTAL: \$87,000

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 is improved with a one-story dwelling with wood siding exterior construction containing 2,606 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial basement, central air conditioning, one fireplace and an attached garage with approximately 787 square feet of building area. The property has a .65 acre or 28,314 square foot site and is located in Towanda, Money Creek Township, McLean County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables improved with a one-story dwelling, a 1.5-story dwelling and two, 2-story dwellings that ranged in size from 1,249 to 2,160 square feet of living area. The dwellings ranged in age from 15 to 28 years old. Each comparable had central air conditioning, one fireplace and a two or three-car garage. The appellant did not disclose the type of foundation for each comparable. The comparables had sites ranging in size from .50 of an acre to .82 of an acre or from 21,780 to 35,719 square feet of

land area. The appellant indicated the comparables sold in 2014 for prices ranging from \$165,000 to \$270,000 or from \$99.88 to \$164.57 per square foot of living area, including land. These same properties had improvement assessments ranging from \$59,512 to \$78,262 or from \$36.02 to \$47.70 per square foot of living area. The comparables had land assessments ranging from \$9,738 to \$14,427 or from \$.40 to \$.71 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$12,686, the improvement assessment be reduced to \$72,294 and the total assessment be reduced to \$84,980.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,000. The subject's assessment reflects a market value of \$263,078 or \$100.95 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for McLean County of 33.07% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$13,342 or \$.47 per square foot of land area and an improvement assessment of \$73,658 or \$28.26 per square foot of living area.

In support of the subject's assessment the board of review submitted information on three comparable sales improved with one-story dwellings located in the subject's subdivision. The comparable dwellings ranged in size from 1,648 to 2,463 square feet of living area and were constructed in 1986 and 1988. Each comparable has a basement with one being partially finished, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has an attached garage ranging in size from 624 to 1,157 square feet of building area. These properties have sites ranging in size from .50 to 1.20 acres. The sales occurred from August 2012 to September 2014 for prices ranging from \$165,000 to \$316,000 or from \$100.12 to \$128.30 per square foot of living area, including land. To document the comparable sales, the board of review submitted a copy of the property record card for each comparable and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale. Board of review sale #2 was the same comparable sale as appellant's sale #3.

To demonstrate assessment equity with respect to the improvement the board of review provided five equity comparables improved with one-story dwellings located in the subject's subdivision. The comparable dwellings ranged in size from 2,060 to 2,659 square feet of living area and were constructed from 1988 to 1994. Four of the comparables have basements with two being partially finished, each comparable has central air conditioning, four comparables have one or two fireplaces and each comparable has an attached garage ranging in size from 440 to 1,102 square feet of building area. These comparables have improvement assessments ranging from \$73,307 to \$81,809 or from \$30.19 to \$38.21 per square foot of above grade living area. To document the comparables the board of review provided a copy of the property record card for each comparable.

To demonstrate assessment equity with respect to the land assessment the board of review provided information on 35 land comparables located in the subject's subdivision that ranged in size from 18,295 to 40,946 square feet of land area with land assessments ranging from \$9,650 to \$21,602 or from \$.42 to \$.58 per square foot of land area. The board of review analysis indicated the comparables had land assessments reflecting fair cash values ranging from \$1.27 to \$1.73 per square foot of land area while the subject's land assessment reflects a fair cash value of \$1.41 per square foot of land area. According to the board of review submission the median fair

cash value of the land assessments was \$1.58 per square foot of land area. To document the land comparables the board of review submission included copies of plat maps and a copy of the parcel information report for each comparable. Two of the comparables used by the board of review were also submitted by the appellant as his comparables #3 and #4, however, the data provided by the board of review disclosed the appellant used the incorrect assessments in his analysis.

Based on this evidence the board of review was of the opinion the subject's improvement and land were under-assessed and requested the subject's land assessment be increased to \$14,911, the improvement assessment be increased to \$78,180 and the total assessment be increased to \$93,091.

Conclusion of Law

The appellant contends in part 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 a reduction in the subject's assessment is not warranted on this basis.

Initially, the Board finds the best and most credible evidence for the description of the subject property and the comparables in this record was provided by the board of review, which included copies of the property record cards and/or the parcel information report for each comparable. The appellant did not provide such information with respect to each comparable he used.

The Board finds the best evidence of market value to be the comparables sales submitted by the board of review, which included appellant's comparable sale #3. These properties were most similar to the subject in style, each being a one-story dwelling and were generally similar in features with the exception each dwelling was smaller than the subject dwelling. The Board further finds board of review sale #3 is somewhat dated, occurring in August 2012, which detracts from the weight that can be given the transaction but should be considered due to the lack of one-story sales in the subject's subdivision. These most similar comparables sold for prices ranging from \$165,000 to \$316,000 or from \$100.12 to \$128.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$263,078 or \$100.95 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #1, #2 and #4 due to differences from the subject in style. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively the appellant contends assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

With respect to the improvements, the Board finds the best comparables in the record are the comparables submitted by the board of review which were most similar to the subject property in style and size. These comparable were also similar to the subject dwelling in features with the exception comparable #5 has no basement and comparable #2 has no fireplace. The board of review improved equity comparables have improvement assessments that ranged from \$73,307 to \$81,809 or from \$30.19 to \$38.21 per square foot of living area. The subject's improvement assessment of \$73,658 or \$28.26 per square foot of living area falls within the overall range but below the range on a square foot basis. Less weight was given the appellant's comparables due to differences from the subject dwelling in style and/or size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's improvement assessment is not justified on this basis.

With respect to the land assessment, the record contains 37 land comparables, with two being common to both parties. The Board gave more weight to the board of review analysis as it provided a copy of the parcel information report for each comparable as foundation for its data. The comparables had land assessments ranging from \$9,650 to \$21,602 or from \$.42 to \$.58 per square foot of land area. The subject has a land assessment of \$13,342 or \$.47 per square foot of land area, which is within the range established by the board of review comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's land assessment is not justified on this basis.

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: September 22, 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

AGENCY

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