



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

APPELLANT: Thomas and Laura Knoblauch
DOCKET NO.: 16-00307.001-R-1
PARCEL NO.: 14-24-128-024

The parties of record before the Property Tax Appeal Board are Thomas and Laura Knoblauch, 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 **A Reduction** 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: \$16,768
IMPR.: \$63,891
TOTAL: \$80,659

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 2016 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 two-story dwelling of frame exterior construction with 2,200 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, a fireplace, 450 square foot inground pool and an 896 square foot garage. The property and is located in Normal, Normal Township, McLean County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. The land assessment was not contested. In support of the overvaluation argument, the appellants submitted information on four comparables located within the same subdivision as the subject. Comparable #1 is located next door to the subject. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,278 to 2,555 square feet of living area and were built from 2004 to 2008. The comparables have basements, with two having finished area. Each comparable features central

air conditioning, a fireplace and a garage ranging in size from 647 to 691 square feet of building area. The comparables sold from October 2008 to May 2016 for prices ranging from \$216,500 to \$286,500 or from \$91.66 to \$112.13 per square foot of living area, including land. The comparables have improvement assessments ranging from \$59,816 to \$69,769 or from \$25.69 to \$29.54 per square foot of living area.¹ The appellants also submitted page 2 of PTAX-230 form for McLean County. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,768. The subject's assessment reflects a market value of \$251,782 or \$114.45 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for McLean County of 33.27% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$67,000 or \$30.45 per square of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales and nine equity comparables located in the same subdivision as the subject. The five comparables sales are improved with two-story dwellings of frame construction ranging in size from 2,100 to 2,278 square feet of living area. The dwellings were constructed from 2004 to 2006. Features of the comparables include basements, four with finished area, central air conditioning, a fireplace and a garage ranging in size from 628 to 727 square feet of building area. The comparables sold from May 2015 to December 2015 for prices ranging from \$231,000 to \$261,500 or from \$101.40 to \$117.63 per square foot of living area, including land.

The nine equity comparables are improved with two-story dwellings ranging in size from 2,100 to 2,342 square feet of living area. The dwellings were constructed from 2002 to 2006. Features of the comparables include basements, five with finished area, central air conditioning, a fireplace and a garage ranging in size from 484 to 746 square feet of building area. Four comparables have an inground pool ranging in size from 420 to 648 square feet. The comparables have improvement assessments ranging from \$59,185 to \$74,757 or from \$26.01 to \$33.27 per square foot of living area.

The board of review also submitted a memo arguing appellants did not list subject's inground pool in the grid analysis and the subject's assessment information was incorrect. The board of review also noted appellants' comparable #1 was not a recent sale and was much larger in size with fewer plumbing fixtures than the subject. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellants argued that the subject's additional fixtures that included an extra 40 gallon water heater and laundry tub should not significantly contribute to the value of the home. In response to the sales submitted by the board of review, the appellants also argued that board of review comparables have finished basements unlike the subject. As to the board of review

¹ The Board finds the appellant miscalculated the improvement assessment per square foot for the comparables. The corrected improvement assessments per square foot have been included in the analysis.

equity comparables, the appellants noted that three have larger pools than the subject and comparable #3 has finished basement area.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted nine comparable sales for consideration. The Board gave less weight to the appellants' comparable sale #1 which sold over 7 years prior to the January 1, 2016 assessment date. The Board also gave less weight to appellants' comparables #2 and #3 along with board of review comparables #1 thru #4 due to their superior finished basements when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sale #4 along with the board of review comparable sale #5. The Board finds these two comparables are most similar to the subject in location, design, age, dwelling size and some features. However, both comparables do not have inground pools. The comparables sold in May 2015 and October 2015 for prices of \$229,900 and \$231,000 or \$100.92 and \$101.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$251,782 or \$114.45 per square foot of living area, including land which is greater than the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record the Board finds the appellants demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative 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 record contains thirteen assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: May 21, 2019



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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