



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

APPELLANT: Scott Welsh
DOCKET NO.: 16-00340.001-R-1
PARCEL NO.: 15-30-302-042

The parties of record before the Property Tax Appeal Board are Scott Welsh, 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: \$25,490
IMPR.: \$140,641
TOTAL: \$166,131

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 part two-story and part one-story dwelling of brick and frame exterior construction with 3,865 square feet of living area.¹ The dwelling was constructed in 2000. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 799 square foot garage. The property has a 19,190 square foot site and is located in Bloomington, City of Bloomington Township, McLean County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within same subdivision as the subject. The comparables are described as two-story dwellings ranging in size from 2,934 to 3,951 square feet of living area. The dwellings were constructed from 1996 to 2002. The

¹ The Board finds the best evidence of size was presented by the board of review located in the property record which contained a schematic diagram and calculations of the subject's dwelling size. The appellant did not provide any supporting evidence for the size depicted in the grid analysis at 5,600 square feet of living area.

comparables have basements with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 744 to 1,021 square feet of building area. The comparables have sites ranging in size from 18,628 to 21,963 square feet of land area. The comparables sold from May 2014 to January 2016 for prices ranging from \$330,000 to \$395,000 or from \$99.97 to \$112.47 per square foot of living area, including land.² The appellant also submitted a sheet with a list of homes that have resold in the last few years contending market values have been declining since 2001. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,161. The subject's assessment reflects a market value of \$499,432 or \$129.22 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.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within same subdivision as the subject. The comparables are improved with two-story or part two-story and part one-story dwellings ranging in size from 3,263 to 3,788 square feet of living area. The dwellings were constructed from 1998 to 2002. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 768 to 825 square feet of building area. One comparable has a 320 square foot inground pool. The comparables sold from July 2013 to June 2015 for prices ranging from \$415,000 to \$580,000 or from \$109.56 to \$160.75 per square foot of living area, including land.

The board of review also submitted a memo arguing appellant's list of homes that sold in the last few years should not be considered in the valuation of the subject since property record cards, list of building amenities and proof sale prices were not included. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

Conclusion of Law

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 a reduction in the subject's assessment is not warranted.

As initial matter, the Board finds the sheet with comparables that resold in the last few years submitted by the appellant was given no weight. The appellant failed to submit any descriptive data for comparative analysis. Furthermore, this type of analysis fails to demonstrate that the subject's 2016 assessment was not reflective of market value.

² The Board finds the descriptive data on the appellant's comparable grid analysis was incorrect. The correct descriptive information was drawn from the property record cards submitted by the board of review.

The Board finds the parties submitted seven comparable sales for consideration. The Board gave less weight to the appellant's comparable #3 based on its considerably smaller dwelling size than the subject. The Board also gave less weight appellant's comparable #2 and board of review comparables #1, #2 and #4 due to their 2013 and 2014 sales which are dated and less indicative of value as of the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be appellant's comparable #1 and the board of review comparable #3. These two comparables sold most proximate in time to the January 1, 2016, assessment. In addition, both comparables are most similar to the subject in location, dwelling size, design, age and most features. These properties sold in June 2015 and August 2015 for prices of \$395,000 and \$518,000 or \$99.97 and \$150.23 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$499,432 or \$129.22 per square foot of living area, including land, which falls between the best comparable sales contained 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 supported. Based on this record the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Welsh
3008 Rusty Lane
Bloomington, IL 61704

COUNTY

McLean County Board of Review
McLean County
115 E Washington St M101
Bloomington, IL 61702-2400