



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

APPELLANT: Brian Emm  
DOCKET NO.: 16-00415.001-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 **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:** \$ 61,616  
**IMPR.:** \$246,132  
**TOTAL:** \$307,748

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 matter of this appeal consists of an owner occupied residential property located in Bloomington, City of Bloomington Township, McLean County.

The appellant in this appeal submitted an appraisal to demonstrate that the subject property was overvalued. The appraiser developed the sales comparison approach to value in arriving at an opinion of value for the subject property of \$925,000 as of January 3, 2017. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$308,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$350,000. The subject's assessment reflects an estimated market value of \$1,051,999 when applying the 2016 three-year average median level of assessment for McLean County of 33.27% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review indicated it would stipulate to the appraised value of \$925,000 or a final assessment of \$308,950 when applying the 2016 ratio for City of Bloomington Township of .3340 as determined by the Illinois Department of Revenue. No valuation evidence was submitted by the board of review.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment and expressed frustration with McLean County Assessment Officials throughout the appeal process.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of the subject's market value contained in this record is the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value in arriving at an opinion of value for the subject property of \$925,000 as of January 3, 2017. The board of review agreed with the value conclusion of the appraisal report. The subject's assessment reflects an estimated market value of \$1,051,999, greater than the subject property's appraised value of \$925,000. Therefore, a reduction in the subject's assessment is warranted. Since market value has been established, the 2016 three-year average median level of assessments for McLean County of 33.27% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

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: November 20, 2018



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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