



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

APPELLANT: Warren C. & L. Leanne Fehrman  
DOCKET NO.: 16-01238.001-R-1  
PARCEL NO.: 21-13-126-026

The parties of record before the Property Tax Appeal Board are Warren C. & L. Leanne Fehrman, 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 **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:** \$ 21,849  
**IMPR.:** \$ 78,151  
**TOTAL:** \$100,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story dwelling of vinyl siding exterior construction that has 2,063 square feet of living area. The dwelling was built in 2010. Features include a full basement with 1,547 square feet of finished area, central air conditioning and a 1,023 square foot garage. The subject property is located in the City of Bloomington Township, McLean County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellants submitted a grid analysis of four assessment comparables. Two comparables are located one block from the subject while two comparables are located 7.3 and 7.9 miles from the subject. The comparables consists of one-story dwellings of vinyl siding or brick front exterior construction that were built from 2001 to 2006. The comparables feature unfinished basements, central air conditioning, one fireplace and garages that range in size from 743 to 1,084 square feet of building area. The dwellings range in size from 2,042 to 2,225 square feet of living area. The comparables have

improvement assessments ranging from \$56,435 to \$68,132 or from \$26.89 to \$31.87 per square foot of living area.

In a letter further addressing the appeal, the appellants contend comparables #1 and #2 have the same floor plan and are virtually identical to the subject. As background, the appellants explained the subject dwelling is the only home within the subdivision that does not have any brick or stone exteriors. The appellants argued that unlike the subject, a majority of the homes in the subdivision have trayed, coffered, vaulted or cathedral ceilings; fireplaces; increased basement wall height; hardwood floors; and crown molding, upgraded casing or base molding. The appellants noted the subject has an oversized two-bay garage where other homes have three garage bays. The appellants argued the subject's assessment was reduced by the board of review for the 2013 through 2015 assessment years, alleging the assessment reductions were granted based on the assessments of comparables #1 and #2. The appellants argued the subject's 2016 assessment increased by 26.57% while comparables #1 and #2 had assessment increases of 2.40% and 1.34%, respectively. The appellants also raised questions as to how the subject's assessment was calculated. Finally, the appellants raised some concerns regarding the events, evidence and process at the local board of review hearing.<sup>1</sup> Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$100,000. The subject property has an improvement assessment of \$78,151 or \$37.88 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of seven assessment comparables located within the same subdivision as the subject. The comparables consist of one-story dwellings of brick front or aluminum and vinyl siding exterior construction that were built from 2006 to 2013. Five comparables have partial finished basements like the subject while two comparables have a full unfinished basement. Other features include central air conditioning, one fireplace and garages that range in size from 740 to 968 square feet of building area. The dwellings range in size from 1,960 to 2,292 square feet of living area and have improvement assessments ranging from \$68,132 to \$100,642 or from \$31.87 to \$46.42 per square foot of living area.

With respect to the evidence submitted by the appellants, the board of review acknowledged comparables #1 and #2 are very similar to the subject, but do not represent a valid comparable for assessment purposes. The board of review argued appellants' comparable #1 is located in a different city, township and neighborhood, which is dissimilar and inferior to the subject. Appellants' comparable #2 is located on the opposite side of Bloomington and is located in an inferior neighborhood, although to a lesser degree. In support of this claim, the board of review prepared a paired sales analysis of the subject's subdivision (Brookridge Estates) in comparison

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<sup>1</sup>All proceedings before the Property Tax Appeal Board shall be considered *de novo* meaning the Board will only consider evidence, exhibits and briefs submitted to it and will not give any weight or consideration to any prior actions by the board of review or to any submissions not timely filed or not specifically made a part of the record. The Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Each appeal shall be limited to the grounds listed in the petition filed with the Board. (Section 16-180 of the Code). (86 Ill.Admin.Code §1910.50(a)).

to appellants' comparable #1 subdivision (Garden Park) and comparable #2 subdivision (Heartland Hills). Six sales of properties located in the subject's subdivision of Brookridge Estates sold from 2013 to 2016 for prices ranging from \$314,000 to \$425,500 with a median sale price of \$176.46 per square foot of living area including land. Six sales of properties located in Garden Park subdivision sold between 2013 and 2016 for prices ranging from \$92,000 to \$148,900 with a median sale price of \$89.88 per square foot of living area including land. Seventeen sales of properties located in Heartland Hills subdivision sold between 2013 and 2016 for prices ranging from \$165,000 to \$260,000 with a median sale price of \$135.32 per square foot of living area including land.

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

### **Conclusion of Law**

The taxpayers 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 appellants did not meet this burden of proof.

The record contains 11 assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. Each comparable has an unfinished basement, inferior when compared to the subject's finished basement. In addition, and notwithstanding the dwellings are somewhat older in age than the subject, comparables #1 and #2 are not located in close proximity being 7 miles from the subject. The Board finds the board of review submitted credible market value evidence in the form of a paired sales analysis that demonstrates appellants' comparables #1 and #2 are located in inferior subdivisions in terms of market value and are therefore not similar to the subject.<sup>2</sup> The median sale price for properties located in the subject's subdivision was calculated to be \$176.46 per square foot of living area including land, whereas the median sale price of properties located in appellants' comparables #1 and #2 subdivisions was lower at \$89.88 and \$135.32 per square foot of living area including land, respectively. The Board also gave less weight to comparables #2, #4 and #7 submitted by the board of review. Comparables #2 and #4 have inferior unfinished basements and comparable #7 has a superior swimming pool when compared to the subject.

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<sup>2</sup> The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401). The court in Apex Motor Fuel further stated: "the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.] In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

The Board finds the remaining four comparables that were submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and most features, recognizing each comparable has a fireplace but smaller garages. They have improvement assessments ranging from \$83,217 to \$100,642 or from \$40.81 to \$46.42 per square foot of living area. The subject property has an improvement assessment of \$78,151 or \$37.88 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported. Therefore, no reduction in the subject's improvement assessment is warranted.

The appellants further argued the subject's 2016 assessment increased by 26.57% while comparables #1 and #2 had assessment increases of 2.40% and 1.34%, respectively, which is inequitable. The Board finds this type of argument is not a persuasive indicator demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

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 disclosed that properties located in the same area 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.

Based on this analysis, the Board finds the appellants failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. Thus, no reduction in the subject's assessment is warranted.

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.

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Chairman



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Member



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Member



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Member



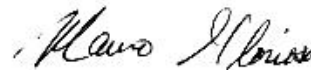
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Member

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: August 20, 2019



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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

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