



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

APPELLANT: Darin and Andrea Markert
DOCKET NO.: 16-01282.001-R-1
PARCEL NO.: 14-28-351-023

The parties of record before the Property Tax Appeal Board are Darin and Andrea Markert, 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: \$8,605
IMPR.: \$28,259
TOTAL: \$36,864

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 is improved with a one-story dwelling of frame construction with 1,155 square feet of living area. The dwelling was built in 1950. Features of the home include a basement, central air conditioning, and a detached two-car garage with 480 square feet of building area. The property has an 8,712 square foot site and is located in Normal, Normal Township, McLean County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. The comparables are improved with one-story dwellings of frame construction that range in size from 819 to 1,092 square feet of living area. The dwellings were built from 1900 to 1950 and are located in the subject's neighborhood. The appellants indicated that each comparable has a basement, central air conditioning and a detached garage ranging in size from 228 to 314 square feet of building area. These properties have sites ranging in size from 5,850 to 9,750 square feet of land area.

Based on copies of the property record cards and evidence presented by the board of review, the appellants misreported the land and improvement assessments for comparables #1 and #3. The correct assessment information will be utilized in this decision. The appellants' comparables have improvement assessments ranging from \$13,515 to \$19,754 or from \$12.74 to \$18.99 per square foot of living area. Their land assessments range from \$6,518 to \$8,605 or from \$.81 to \$1.11 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$7,543 and the improvement assessment be reduced to \$18,272.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,864. The subject property has a land assessment of \$8,605 or \$.99 per square foot of land area and an improvement assessment of \$28,259 or \$24.47 per square foot of living area. The board of review described the subject property as having a fireplace and a partial finished basement.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings with brick or aluminum and vinyl exteriors that range in size from 1,122 to 1,190 square feet of living area. The dwellings were constructed from 1933 to 1962. Each home has a basement with four having finished area, three comparables have central air conditioning, two comparables have one or two fireplaces and each comparable has a garage ranging in size from 284 to 896 square feet of building area. The improvement assessments range from \$28,143 to \$33,347 or from \$24.22 to \$29.72 per square foot of living area. These properties have sites ranging in size from 8,480 to 9,700 square feet of land area. The land assessments range from \$7,894 to \$8,605 or either \$.81 or \$.99 per square foot of land area.

In rebuttal the board of review pointed out that appellants' comparable #1 is significantly older than the subject property, has no fireplace, no central air conditioning and an unfinished basement.

Conclusion of Law

The taxpayers contend 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 and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparables to support their respective positions. With respect to the improvement assessment the Board gives less weight to appellants' comparable #1 due to differences from the subject in age. The Board gives less weight to appellants' comparables #2 and #3 due to differences from the subject dwelling in size. The comparables submitted by the board of review were most similar to the subject dwelling in size and were also like the subject in style, age, and features. The board of review comparables have improvement assessments ranging from \$28,143 to \$33,347 or from \$24.22 to \$29.72 per square

foot of living area. The subject's improvement assessment of \$28,259 or \$24.47 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

With respect to the land assessment, the record contains four comparables submitted by the parties that have the same site size as the subject property with 8,712 square feet of land area. These comparables and the subject property each have a land assessment of \$8,605 or \$.99 per square foot of land area. The Board finds this evidence indicates the subject's site is being equitably assessed. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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: September 17, 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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