



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

APPELLANT: Kurk Zimmer
DOCKET NO.: 18-01358.001-R-1
PARCEL NO.: 08-06-353-027

The parties of record before the Property Tax Appeal Board are Kurk Zimmer, 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: \$129,481
IMPR.: \$150,286
TOTAL: \$279,767

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 2018 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 single-family dwelling located on Lake Bloomington, in Money Creek Township, McLean County. The subject site is described on the McLean County Parcel Information Report as having .57 acres.

The appellant contends assessment inequity in the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located along Lake Bloomington that range in size from 9,148 to 51,314 square feet of land area, rounded. The appellant indicated these properties have land assessments ranging from \$20,207 to \$141,450 or from \$2.21 to \$2.76 per square foot of land area. The appellant further indicated the comparables sold from May 2017 to April 2018 for prices ranging from \$615,000 to \$795,000, however, it appears these comparables were improved at the time of sale. The appellant described the subject property as having 24,829 square feet of land area, rounded. The subject property has a land assessment of \$129,481 or \$5.21 per square foot of land area. The

appellant requested the subject's land assessment be reduced to \$2.52 per square feet of land area for a revised land assessment of \$62,569.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$279,767. The board of review described the subject site as having 24,621 square feet of land area with a land assessment of \$129,481 or \$5.26 per square foot of land area.

The board of review described Lake Bloomington as a 635-acre reservoir with 18.5 miles of shoreline, owned by the City of Bloomington and operated by the City's Public Works Department. The board of review further explained that part of the lake lies in Hudson Township and part lies in Money Creek Township. The board of review contends there is a different assessor in each township, and they value the property in their respective jurisdictions separately. The board of review stated the appellant's comparables are located in Hudson Township while the subject property is located in Money Creek Township. The board of review submitted a map of Lake Bloomington depicting the location of the subject property and the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located along Lake Bloomington in Money Creek Township that ranged in size from 23,522 to 25,700 square feet of land area. These properties have land assessments ranging from \$94,211 to \$135,443 or from \$3.67 to \$5.68 per square foot of land area. The board of review submitted a map of Lake Bloomington depicting the location of the subject property and its comparables. The board of review explained in its submission that because of the tight range in values for lots of the size of the subject's site, located in Money Creek Township, it was comfortable in reducing the subject's land assessment from \$134,673 to \$129,481. The board of review requested the Property Tax Appeal Board confirm the subject's land assessment.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the land assessment 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board finds the best evidence of size for the subject site was contained on the copy of the McLean County Parcel Information Report submitted by the board of review disclosing a land area of .57 acres, or approximately 24,829 square feet.

The record contains ten equity comparables submitted by the parties to support their respective positions. All the comparables are located along Lake Bloomington albeit in different

townships. The board of review explained the subject property and its comparables are located in Money Creek Township while the appellant's comparables are located in Hudson Township. Although the assessments are established by the respective township assessors, the board of review has the authority equalize assessments in any township or part thereof to ensure property properties area being equitably assessed. (35 ILCS 200/16-60 & 16-65).

In this appeal, the Board gives more weight to the board of review comparables as these properties have sites more similar to the subject in size and location. The board of review comparables have land assessments that range from \$94,211 to \$135,443 or from \$3.67 to \$5.68 per square foot of land area. The subject's land assessment of \$129,481 or \$5.21 per square foot of land area falls within the range established by the best comparables in this record. Less weight was given the appellant's comparables due to differences from the subject property in size and location. The appellant did not present any evidence to demonstrate that the subject's land was being assessed at a substantially higher proportion of market value than the comparables he submitted. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed 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:

November 17, 2020



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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