



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

APPELLANT: David Glacinski  
DOCKET NO.: 18-02525.001-R-1  
PARCEL NO.: 09-05-327-084

The parties of record before the Property Tax Appeal Board are David Glacinski, 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:** \$7,523  
**IMPR.:** \$32,761  
**TOTAL:** \$40,284

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 consists of a split-level single-family dwelling of wood siding exterior construction with 968 square feet of above-grade living area. The dwelling was constructed in 1976. Features of the home include a 905 square foot finished lower level,<sup>1</sup> an unfinished basement, central air conditioning and a 616 square foot garage. The property has a 24,394 square foot site and is located in Lexington, Lexington Township, McLean County.

As an initial matter, the Property Tax Appeal Board recognizes that the owner misunderstood the assessing officials' determination of "above-grade living area" for the subject and two comparables that were also split-level dwellings like the subject. For ease of analysis, the Board

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<sup>1</sup> The appellant reported the subject dwelling contains 1,872 square feet of "living area" which is nearly identical to the actual above-grade area of 968 square feet in addition to the finished lower level area of 905 square feet which the assessing officials referred to as "full basement – finished area."

will utilize the correct above-grade living area square footage calculations for the subject and comparables in this decision.

The appellant contends overvaluation and a lack of assessment uniformity concerning the improvement assessment as the bases of the appeal; no dispute was raised concerning the land assessment. In support of these arguments, the appellant submitted a grid analysis with information on three comparable properties with both sales and equity data. The properties are located in close proximity to the subject. Each parcel has 10,890 square feet of land area and has been improved either with a one-story or a split-level dwelling of vinyl siding exterior construction. The homes were built in 1977 or 1978 and range in size from 864 to 1,852 square feet of above-grade living area. Comparables #1 and #2 have finished lower levels and/or partial basements; comparable #3 has a concrete slab foundation. Each home has central air conditioning and a garage or garages ranging in total size from 576 to 720 square feet of building area. The comparables sold in August 2018 or January 2019 for prices ranging from \$79,900 to \$128,500 or from \$43.14 to \$148.73 per square foot of living area, including land. The comparables have improvement assessments of \$42,380 or \$52,563 or from \$26.49 to \$48.17 per square foot of living area.

Based on this evidence, the appellant requested a total assessment reduction to \$34,523 which would reflect a market value of \$103,579 or \$107.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant requested a reduced improvement assessment of \$27,000 or \$27.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,284. The subject's assessment reflects a market value of \$121,228 or \$125.24 per square foot of above-grade living area, land included, when using the 2018 three year average median level of assessment for McLean County of 33.23% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$32,761 or \$33.84 per square foot of above-grade living area.

In responding to the appellant's evidence, the board of review initially recognized errors in dwelling size/above-grade living area and assessment data for tax year 2018 as reported by the appellant; the board of review presented a grid analysis with corrections to the appellant's evidence. As to appellant's comparable #3, the board of review noted the dissimilarity of this one-story dwelling to the subject split-level dwelling.

In support of its contention of the correct market value for the subject, the board of review submitted information on two comparable sales. The parcels contain 16,988 and 38,338 square feet of land area, respectively, and have each been improved with a split-level dwelling of wood siding exterior construction. The homes were built in 1979 and 1986 and contain 1,292 and 1,166 square feet of above-grade living area. Each comparable has a finished lower level area of either 1,176 or 546 square feet, respectively. Each dwelling has central air conditioning and a garage of 526 and 1,746 square feet of building area. Comparable #1 has a fireplace. The comparables sold in March and June 2016 for prices of \$175,000 and \$160,000 or for \$135.45 and \$137.22 per square foot of above-grade living area, including land, respectively.

In support of its contention of the correct assessment for the subject property, the board of review submitted data on five equity comparables, where board of review comparable #5 is the same property as appellant's comparable #2. The comparables consist of split-level dwellings of wood or vinyl siding exterior construction that were built between 1976 to 1997. The dwellings range in size from 864 to 984 square feet of above-grade living area and have finished lower levels ranging in size from 864 to 912 square feet. Four of the comparables have central air conditioning and each has a garage ranging in size from 384 to 576 square feet of building area. The comparables have improvement assessments ranging from \$37,847 to \$52,913 or from \$42.33 to \$58.79 per square foot of above-grade living area.

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

In rebuttal, the appellant questioned the board of review/assessing officials' indication of a 905 square foot finished basement area for the subject dwelling when the appellant contends that the subject's basement is unfinished. Given these assertions by the assessing officials, the appellant questioned whether such erroneous descriptive information would improperly raise the assessment of the subject.

### **Conclusion of Law**

The appellant contends in part 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 on grounds of overvaluation.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sale #3 due to the difference in style and/or dwelling size (above-grade living area) as compared to the subject.

The Board finds the best evidence of market value in the record to be appellant's comparables #1 and #2 along with the board of review comparable sales. These four comparables are similar to the subject in design and have varying degrees of similarity in age and above-grade living area. These comparables sold between March 2016 and January 2019 for prices ranging from \$119,000 to \$175,000 or from \$135.45 to \$148.73 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$121,228 or \$125.24 per square foot of above-grade living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and below the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the comparables for differences, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. 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 based on lack of uniformity in the improvement assessment.

The parties submitted a total of seven equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its dissimilar design and dissimilar dwelling size. The Board has given given reduced weight to board of review comparables #1 and #3 due to their newer dates of construction as compared to the subject dwelling built in 1976.

The Board finds best evidence of assessment equity to be the appellant's comparables #1 and #2 along with board of review equity comparables #2, #4 and #5, where there is one common property. These four dwellings are each split-level homes with varying degrees of similarity to the subject in finished lower level areas. These comparables had improvement assessments ranging from \$37,847 to \$40,709 or from \$42.33 to \$48.17 per square foot of living area. The subject's improvement assessment of \$32,761 or \$33.84 per square foot of living area is below the range of the best equity comparables in this record. Based on this record, the Board finds the appellant 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.

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 taxation 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 by the parties 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that no reduction 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.



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: October 20, 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

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