



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

APPELLANT: Anne Wright
DOCKET NO.: 18-03459.001-R-1
PARCEL NO.: 14-29-477-004

The parties of record before the Property Tax Appeal Board are Anne Wright, 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: \$5,956
IMPR.: \$30,710
TOTAL: \$36,666

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 one-story condominium dwelling of brick and wood construction with 1,563 square feet of living area. The dwelling was constructed in 1973. Features of the home include a crawl-space foundation, central air conditioning and a 495 square foot garage. The property is located in Normal, Normal Township, McLean County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables were one-story condominiums of wood or brick and wood exterior construction that ranged in size from 1,051 to 1,304 square feet of living area. The homes were built between 1975 and 1979. Two comparables have full basements with finished area and one has a crawl-space foundation. Other features include central air conditioning and garages ranging in size from 290 to 441 square foot of building area. Two comparables have one fireplace. The comparables sold from May 2016 to May 2018 for prices of \$114,500 and \$124,000 or from \$95.09 to \$108.94 per square foot of

living area, including land. The appellant's evidence included a Comprehensive Market Analysis by E. P. Martin, a licensed broker, opining the subject would sell in the range of \$80,000 to \$90,000.¹ The appellant's MLS evidence also disclosed that the subject was purchased in July 2014 for \$82,500. The MLS disclosed that the subject had a dead end pool.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,666. The subject's assessment reflects a market value of \$110,340 or \$70.60 per square foot of 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.

In support of its contention of the correct assessment the board of review submitted information on the same comparable sales submitted by the appellant. The board of review's evidence included a letter critiquing the appellant's submission and disclosed that the value of the pool was removed in 2018 based on its condition.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's Comprehensive Market Analysis, the Board finds the analysis lacks support for adjustments made to the comparables and was not completed by a licensed appraiser, who is required to have working files analyzing the market to support their adjustments. Furthermore, the Comprehensive Market Analysis erroneously included finished basement area, which should be considered a comparable feature, in the total above ground living area. Therefore, the Board gives the analysis little weight.

The parties submitted three comparable sales for the Board's consideration. The comparables sold from May 2016 to May 2018 for prices of \$114,500 and \$124,000 or from \$95.09 to \$108.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$110,340 or \$70.60 per square foot of living area, including land, which is supported by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller sizes, the Board finds a reduction in the subject's assessment is not justified.

¹ The appellant's grid and the Comprehensive Market Analysis erroneously included finished basement area of the comparables in the total living area. Other errors were corrected based on the Multiple Listing Service (MLS) support submitted by the appellant.

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:

February 16, 2021



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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COUNTY

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