



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

APPELLANT: Michael Gilmore
DOCKET NO.: 19-00143.001-R-1
PARCEL NO.: 21-13-126-007

The parties of record before the Property Tax Appeal Board are Michael Gilmore, 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: \$21,712
IMPR.: \$70,152
TOTAL: \$91,864

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 2019 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 brick and vinyl exterior construction with 1,709 square feet of living area. The dwelling was constructed in 2005 and is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 451 square foot garage. The property has a 15,809 square foot site and is located in Bloomington, Bloomington Township, McLean County.¹

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the land assessment. The appellant did not challenge the subject's improvement assessment.

In support of these arguments, the appellant submitted information on three comparable properties located in the same neighborhood code and within 512 feet from the subject property.

¹ The parties differ slightly as to the size of the subject property. The Property Tax Appeal Board utilized the board of review's site size which was reported in the subject's property record card submitted by the board of review.

The comparables have sites that range in size from 5,938 to 10,378 square feet of land area and are improved with one-story dwellings of brick and vinyl exterior construction with either 1,485 or 1,799 square feet of living area. The dwellings were constructed from 2004 to 2007.² Each comparable has a basement with finished, central air conditioning, one fireplace and a garage with either 440 or 451 square feet of building area. The comparables sold from April 2018 to October 2019 for prices ranging from \$230,000 to \$251,000 or from \$127.85 to \$161.62 per square foot of living area, land included. The comparables have land assessments that range from \$12,969 to \$16,892 or from \$1.63 to \$2.18 per square foot of land area.

The appellant submitted written comments containing anecdotal information regarding traffic volumes associated with the subject's site, arguing that the lot's value should be adjusted downward to reflect the negative influence of traffic and noise. The appellant submitted a research paper published by Collateral Analytics© entitled "*The Impact of Noise on Residential Property Value*" to support this argument.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$86,666. The requested assessment reflects a total market value of \$260,024 or \$152.15 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's land assessment to \$16,514 or \$1.04 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 \$91,864. The subject's assessment reflects a market value of \$275,620 or \$161.28 per square foot of living area, land included, when using the 2019 three year average median level of assessment for McLean County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment on both market value and inequity grounds, the board of review submitted information on eight comparable properties located on the same block as the subject property. The comparables have sites that range in size from 5,937 to 13,960 square feet of land area and are improved with one-story dwellings of brick and vinyl exterior construction that range in size from 1,425 to 1,885 square feet of living area. The dwellings were built from 2003 to 2010. Each comparable has a basement, six with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 430 to 492 square feet of building area. The comparables sold from July 2016 to October 2018 for prices ranging from \$212,000 to \$295,000 or from \$148.77 to \$172.39 per square foot of living area, land included. The comparables have land assessments that range from \$12,969 to \$20,160 or from \$1.44 to \$2.22 per square foot of land area.

The board of review also submitted two maps depicting the proximity of the appellant's and its comparables relative to the subject property, noting that the appellant's comparable #2 and board of review comparables #7 and #8 have similar exposure to traffic/noise as the subject site. The board of review submitted an aerial map which measured the distance from the subject property

² Both parties submitted a grid analysis of the appellant's comparable properties. Two comparables were corrected with data submitted by the board of review grid analysis; comparable #1's age and comparable #2's dwelling size and basement size.

improvement to the street as being approximately 120 feet. The board of review stated that there were two rows of trees between the subject's site and the street which are intended to act as a buffer between residential property and the adjacent street. Additionally, a copy of an offer to stipulate to a total assessment of \$88,325 was included in the board of review's submission. Comments submitted by the McLean County Assistant Chief County Assessment Officer indicated that the appellant did not respond to the stipulation offer.

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

In rebuttal, the appellant claimed to be the builder and developer of the 62 lot subdivision and stated that the public records for properties in the subject's subdivision have discrepancies in data such as lot size, basement finished area and exterior amenities. He argued that these inaccuracies have led to incorrect assessment levels. With respect to traffic noise as it impacts lot values in the subject's subdivision, the appellant cited 40 years of experience as a developer and real estate agent as well as the research paper submitted. The appellant argued that the subject lot has reduced utility due to noise and that no buffer exists to mitigate the noise.

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.

The parties submitted eleven comparable sales for the Board's consideration. The Board gave less weight to board of review comparables #2, #3, #5, #6 and #7 which sold less proximate in time to the January 1, 2019 assessment date at issue than other comparables in the record and/or lack a finished basement which the subject improvements include.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, design and age but each has a smaller site size and inferior basement finish area relative to the subject suggesting that upward adjustments are necessary to make these comparables more equivalent to the subject. These comparables sold from July 2017 to October 2019 for prices ranging from \$230,000 to \$295,000 or from \$127.85 to \$172.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$275,620 or \$161.28 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, such as site size, dwelling size and basement finished area, the Board finds a reduction in the subject's assessment, based on overvaluation not justified.

The taxpayer also contends assessment inequity, with respect to the subject's land assessment, as an alternative 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, based on inequity is not warranted.

The appellant contends that due to noise from traffic, the value of the subject's land is negatively impacted. The appellant submitted a research paper and anecdotal information in support of this contention. The Board notes that the appellant failed to submit any market value evidence, such as land sales in the subject's market, to support this claim. In the absence of market value data, the Board will utilize the land assessment information submitted by the parties.

The parties submitted eleven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 along with board of review comparables #1, #2, #3, #5 and #6 which differ from the subject in both site size and proximity to traffic when compared to the subject's site and location in the subdivision.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparables #4, #7 and #8 which are more similar to the subject site in size and/or proximity to traffic. These comparables have land assessments that range from \$12,990 to \$20,160 or from \$1.44 to \$2.19 per square foot of land area. The appellant's comparable #2 is most similar to the subject in both site size and location, though the land area is smaller than the subject's site size. This equity comparable had a land assessment of \$16,892 or \$1.63 per square foot of land area. The subject's land assessment of \$21,712 or \$1.37 per square foot of land area falls below the range established by the best equity comparables in the record. Accepted real estate theory provides that, all thing being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the subject's per square foot land assessment reflects the property's larger site size. After considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

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 by the parties disclosed that the 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.

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:

June 8, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Gilmore
63 Crista Ann Ct
Bloomington, IL 61704

COUNTY

McLean County Board of Review
McLean County
115 E Washington St, Room 101
Bloomington, IL 61702-2400