



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

APPELLANT: John Tornquist
DOCKET NO.: 19-00243.001-R-1
PARCEL NO.: 21-02-102-015

The parties of record before the Property Tax Appeal Board are John Tornquist, 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: \$21,169
IMPR.: \$0
TOTAL: \$21,169

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 vacant site with 14,710 square feet of land area located in Bloomington, City of Bloomington Township, McLean County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The appellant provided a cover letter explaining that he was appealing two parcels located next to each other on Fairway Drive, Bloomington, Illinois. The second parcel number (PIN) is 21-02-102-016 is the subject matter of Property Tax Appeal Board Docket No. 19-00244.001-R-1.

In support of the assessment inequity argument in this appeal the appellant asserted the subject property is a duplex lot and he chose three similar duplexes and lot descriptions. The appellant completed Section V of the appeal and described the three comparables as ranging in size from 15,000 to 20,100 square feet of land area with land assessments ranging from \$13,392 to \$16,864 or from \$.84 to \$.89 per square foot of land area.

The appellant also submitted the assessment characteristic sheets for each comparable which disclosed comparable #1 as having 7,705 square feet of land area with a land assessment of \$6,696 or \$.89 per square foot of land area; comparable #2 as having 7,496 square feet of land area with a land assessment of \$7,721 or \$1.03 per square foot of land area; and comparable #3 as having 6,580 square feet of land area with a land assessment of \$8,482 or \$1.29 per square foot of land area.

The appellant requested the subject's land assessment be reduced to \$15,266 or \$1.04 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,169 which equates to \$1.44 per square foot of land area. The board of review also asserted that the appellant's three comparables are condominiums with land values established by the township assessor using a commercial algorithm and not comparable to the subject which is residential vacant land and valued accordingly.

In support of the assessment the board of review provided a grid analysis using five comparables consisting of residential lots with single family residences. The comparables range in size from 13,868 to 15,024 square feet of land area with land assessments ranging from \$20,435 to \$22,518 or from \$1.41 to \$1.51 per square foot of land area. The board of review requested confirmation of the assessment.

Conclusion of Law

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

The Board finds the best evidence of assessment equity to be the comparables provided by the board of review. First, the Board gives little weight to the analysis submitted by the appellant as he incorrectly reported the land sizes and land assessments of each comparable. Second, the Board gives more weight to the evidence submitted by the board of review because the comparables are more similar to the subject in size and use than are the comparables provided by the appellant, which are smaller and described as condominiums while the subject is vacant residential land. The board of review comparables have land assessments ranging from \$20,435 to \$22,518 or from \$1.41 to \$1.51 per square foot of land area. The subject's land assessment of \$21,169 or \$1.44 per square foot of land area falls within the range established by the best 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 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:

May 18, 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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