



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

APPELLANT: John Tornquist
DOCKET NO.: 19-00244.001-R-1
PARCEL NO.: 21-02-102-016

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: \$20,435
IMPR.: \$5,166
TOTAL: \$25,601

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 site containing 13,868 square feet of land area improved with a garage containing approximately 822 square feet of building area. The property is 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 21-02-102-015 is the subject matter of Property Tax Appeal Board Docket No. 19-00243.001-R-1. In support of the assessment inequity argument in this appeal the appellant submitted information on three equity comparables located behind the subject lot improved with dwellings. The appellant asserted that both of his lots are located on a heavily travelled and noisy street across from a shopping mall. He asserted that the comparables are located on a quiet cul-de-sac behind him.

The comparables provided by the appellant range in size from 14,377 to 15,024 square feet of land area with land assessments ranging from \$20,660 to \$21,857 or from \$1.41 to \$1.50 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$15,266 or \$1.10 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 \$25,601. The subject property has a land assessment of \$20,435 or \$1.47 per square foot of land area. The board of review asserted the appellant's comparables have land assessments ranging from \$1.41 to \$1.50 per square foot of land area and show the subject's land is equitably assessed. The board of review evidence included a copy of a photograph depicting the subject property and Parcel Information Reports for the subject property and each comparable. The board of review requested the land assessment be confirmed.

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 record contains three comparables provided by the appellant to support the land inequity argument. These comparables are similar to the subject parcel in size and have land assessments that range from \$20,660 to \$21,857 or from \$1.41 to \$1.50 per square foot of land area. The subject's land assessment of \$20,435 or \$1.47 per square foot of land area falls within the range established by the comparables in this record on a square foot basis. 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.

The appellant asserted the subject's location is inferior to the comparables due to being on a heavily travelled and noisy street across from a shopping mall, however, the appellant did not provide any market data to demonstrate the subject's land assessment was not indicative of the parcel's value given its location.

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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