



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

APPELLANT: David Stark  
DOCKET NO.: 21-05587.001-R-1  
PARCEL NO.: 21-27-451-002

The parties of record before the Property Tax Appeal Board are David Stark, the appellant, by attorney David Armstrong, of Wood DeVary & Armstrong, P.C. in Bloomington; 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:** \$61,430  
**IMPR.:** \$0  
**TOTAL:** \$61,430

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 2021 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 an unimproved (vacant) residential 14-acre parcel<sup>1</sup> with a pond of approximately 2 acres in size. The subject property is located in Bloomington, Bloomington Township, McLean County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis containing information on three land equity comparables. The comparables are each located in Bloomington and within 3.9 miles in distance

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<sup>1</sup> The parties disagree with respect to the size of the subject lot with the appellant reporting that the subject parcel contains 15.13 acres and the board of review describing the subject as being 14 acres in size. The Board finds that the information contained in the subject's "Parcel Information Report" (property record card) submitted by the board of review disclosing a total of 14 deeded acres is the best evidence of the subject's lot size. Ultimately, the discrepancy in parcel size will not impact the Board's analysis or its final decision.

from the subject property. The land comparables are each unimproved (vacant) parcels ranging in size from 202,550 to 693,162 square feet of land area or from 4.65 to 15.91 acres of land area. The land equity comparables each have an assessment of \$1.00. The appellant also submitted aerial photographs of the subject and the three comparables as well as the "Property Information" extracted from the internet disclosing the "Net Taxable Value" for each property (including the subject) as "0." Based on this information, the appellant requested the subject's land assessment be reduced to \$1.00.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,430 or \$4,388 per acre based on a 14-acre parcel. In support of its contention of the correct assessment, the board of review through the township assessor submitted a memorandum arguing that each comparable submitted by the appellant is owned by an association of a platted subdivision. Each comparable receives preferential assessed value of \$1 as provided in 35 ILCS 200/10-35 based on these lots being "common areas" for their respective subdivisions and are used for the benefit of the owners of the separately owned parcels of the subdivisions. In contrast, the board of review argued that the subject parcel is a privately owned residential parcel for the use and enjoyment solely by the owner of said lot. Additionally, the board of review asserted that the subject parcel is located in rural Bloomington Township and is not part of a platted subdivision. As such, the board of review contended that the subject parcel does not qualify for any preferential assessment. The appellant did not file a rebuttal or contest the board of review's arguments.

In further support of the assessment, the board of review submitted a grid analysis containing information on five land equity comparables located within 23 miles from the subject property. The comparables are described as unimproved (vacant) residential parcels in rural areas of Bloomington Township with each parcel containing a pond. The comparables range in size from 5.02 to 10.15 acres of land area with ponds ranging from .29 to 5 acres in size. The comparables have land assessments ranging from \$16,827 to \$50,400 or from \$3,352 to \$6,992 per acre. The board of review also submitted the official Parcel Information Reports, i.e., property record cards, from McLean County and aerial photos and maps of the subject property, the appellant's comparables and the board of review comparables. The Parcel Information Report for the subject property disclosed that the subject property was sold in January 2008 for \$100,000 and also confirm the subject's 2021 tax year assessment of \$61,430. Based on this evidence and arguments, the board of review requested the assessment be sustained.

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

Initially, the Board gives no weight to the “Property Information” sheets submitted by the appellant as these are unofficial documents extracted from the internet containing very limited information regarding the described properties. To the extent that the property information sheet shows the subject parcel being assigned “0” net taxable value as the appellant’s counsel appears to be arguing, the Board finds this unsupported and contradicted by the official Parcel Information Report, i.e., property record card, from McLean County which confirmed the subject’s 2021 tax year land assessment of \$61,430. Additionally, as to the appellant’s comparables, the Board finds that all three comparable parcels are owned by an association of multiple property owners; they are each considered common areas for the use and enjoyment of all members of the association; and as such, these parcels enjoy statutory preferential assessments. The Board finds the appellant’s comparables distinguishable from the subject parcel which is a single-owner residential parcel not subject to preferential assessment. Consequently, the Board has given the appellant’s comparables little weight.

The Board finds the best evidence of assessment equity to be the board of review comparables which are all unimproved residential parcels containing a pond, similar to the subject property. However, each of these comparables is smaller in overall land area relative to the subject suggesting that upward adjustments should be considered to these comparables due to their inferior sizes in order to make them more equivalent to the subject parcel. These comparables have land assessments ranging from \$16,827 to \$50,400 or from \$3,352 to \$6,992 per acre. The subject’s land assessment of \$61,430 or \$4,388 per acre based on a 14-acre parcel<sup>2</sup> falls within the range established by the best comparables in this record on a per acre basis. The subject’s higher overall land assessment is logical given the subject’s larger overall parcel size when compared to the five comparables submitted by the board of review. Based on this record and after considering adjustments to the best comparables in this record for differences from the subject such as overall parcel size, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject’s improvement is inequitably assessed and, therefore, a reduction in the subject’s assessment is not justified.

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<sup>2</sup> Considering the appellant’s reported lot size of 15.13 acres, the subject’s per acre assessment of \$4,060 would be even lower and closer to the lower range of the best comparables in the record.

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:

August 22, 2023



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

David Stark, by attorney:  
David Armstrong  
Wood DeVary & Armstrong, P.C.  
207 West Jefferson Street  
Suite 400  
Bloomington, IL 61701

COUNTY

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