



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

APPELLANT: Kirby & Suzanne Reese
DOCKET NO.: 24-00228.001-R-1
PARCEL NO.: 21-13-101-010

The parties of record before the Property Tax Appeal Board are Kirby & Suzanne Reese, the appellants; 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: \$27,920
IMPR.: \$84,980
TOTAL: \$112,900

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 1-story dwelling of frame exterior construction with 1,682 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 484 square foot 2-car garage. The property has an approximately 11,042 square foot site and is located in Bloomington, Bloomington City Township, McLean County.

The appellants contend overvaluation as the basis of the appeal.¹ In support of this argument the appellants submitted information on three comparable sales located in the same subdivision as the subject property. The comparables have sites ranging in size from 8,750 to 10,019 square

¹ While the appellants' checked recent sale on their initial appeal petition, the Board finds the appellants did not complete Section IV – Recent Sale Data or submit any evidence to document the sale of the subject property. As a result, the Board finds the evidence in the record supports comparable sales in support of the appellants' overvaluation argument.

feet of land area² and are improved with 1-story dwellings of frame or brick and frame exterior construction ranging in size from 1,692 to 1,807 square feet of living area. The dwellings range in age from 8 to 21 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 506 to 557 square feet of building area. The properties sold from April 2023 to February 2024 for prices of \$300,000 and \$350,000 or from \$177.30 to \$194.88 per square foot of living area, land included.

To further support the overvaluation argument the appellants submitted median sale price charts from the Illinois Realtors website comparing sale prices in the State of Illinois, Mclean County and Bloomington MSA which depicted year-over-year increases for each geographical area ranging from 1.1% to 18.5%. The appellants also submitted a chart labeled Residential Unadjusted Comparable Analysis which reported the sale of 15 properties in the subject's neighborhood code with sale dates occurring from 2021 to 2024.³ The appellants used two of these 15 properties as their comparables #2 and #3. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$99,149 which reflects a market value of \$297,477 or \$176.86 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,900. The subject's assessment reflects a market value of \$338,734 or \$201.39 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁴

The board of review critiqued the appellants' comparables arguing the properties differ from the subject in dwelling size, garage size, basement finish and/or age. The board of review asserted the subject property sold in April 2019 for a price of \$238,000. The board of review argued this sale occurred almost five years prior to the January 1, 2024 assessment date and therefore should be given no consideration.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same subdivision as the subject property. The comparables have sites that range in size from 8,712 to 10,890 square feet of land area and are improved with 1-story dwellings of frame exterior construction ranging in size from 1,606 to 1,644 square feet of living area. The homes are either 7 or 14 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a 2-car or a 3-car garage ranging in size from 516 to 770 square feet of building area. The properties sold from September 2022 to April 2023 for prices ranging from \$355,900

² The Board finds the best description of the appellants' comparables was found in the grid analysis submitted by the board of review which contains corrected or amended property details for the appellants' comparables.

³ The Board finds the information in this table lacks sufficient detail to allow this Board to meaningfully analyze these sales.

⁴ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

to \$375,000 or from \$216.48 to \$233.50 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted six comparable sale sales for the Board's consideration. The board of review also submitted evidence of the subject's April 2019 sale. The Board gives less weight to the subject's 2019 sale price, which occurred more than four years prior to the January 1, 2024 assessment date at issue and is therefore less likely to be an accurate reflection of the subject's market value as of January 1, 2024 than the comparable sales that occurred more proximate in time to the assessment date. The Board gives less weight to appellants' comparable #3 and board of review comparables #2 and #3 which are newer in age when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparables #1 and #2 along with board of review comparable #1 which are more similar to the subject in location, age, design, dwelling size and some features. These best comparables sold from November 2022 to August 2023 for prices ranging from \$300,000 to \$355,900 or from \$177.30 to \$216.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$338,734 or \$201.39 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is not justified and a reduction in the subject's assessment is not warranted.

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: _____

October 21, 2025



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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