



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

APPELLANT: Michael Ireland  
DOCKET NO.: 24-00343.001-R-1  
PARCEL NO.: 21-11-151-002

The parties of record before the Property Tax Appeal Board are Michael Ireland, 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:** \$18,704  
**IMPR.:** \$55,371  
**TOTAL:** \$74,075

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 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 one-story dwelling of frame exterior construction with 1,830 square feet of living area. The dwelling is 65 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 264 square foot garage. The property has an 11,208 square foot site and is located in Bloomington, Bloomington City Township, McLean County.

The appellant's appeal is based on unequal treatment in the assessment process, overvaluation, and a contention of law concerning the application of Section 1-55 of the Property Tax Code (35 ILCS 200/1-55). In support of the inequity and overvaluation arguments the appellant submitted information on five comparables located within the subject's assessment neighborhood and within four blocks of the subject. The comparables consist of one-story dwellings of wood siding or brick exterior construction ranging in size from 1,256 to 1,777 square feet of living area. The homes range in age from 63 to 69 years old. Each dwelling has central air

conditioning, a fireplace, and a garage ranging in size from 264 to 600 square feet of building area. Three comparables each have a basement, two of which have finished area.<sup>1</sup> The parcels range in size from 8,421 to 12,088 square feet of land area. The comparables have land assessments ranging from \$16,850 to \$20,904 or from \$1.58 to \$2.00 per square foot of land area. The comparables have improvement assessments ranging from \$45,973 to \$57,653 or from \$25.87 to \$42.36 per square foot of living area. The sales occurred from March 2021 to June 2024 for prices ranging from \$149,000 to \$230,000 or from \$95.67 to \$171.18 per square foot of living area, including land.

In support of the contention of law, the appellant submitted a brief arguing the Bloomington Township Assessor's appraisal methodology violates Section 1-55 of the Property Tax Code (35 ILCS 200/1-55). The appellant argues that the Bloomington Township Assessor applied a "neighborhood equalization factor" derived from an internal sales ratio analysis which alters the sales selected by using sales in the two years preceding the assessment year as well as part of the 2024 assessment year, in violation of the Property Tax Code's mandate to use sales from the three years preceding the assessment year. The appellant argues that because not all neighborhoods were assessed in this manner, the assessment methodology results in inequitable assessments.

Based on this evidence, the appellant requested a reduced land assessment of \$18,099 or \$1.61 per square foot of land area, a reduced improvement assessment of \$53,581 or \$29.28 per square foot of living area, and a reduced total assessment of \$71,680 for an estimated market value of \$215,062 or \$117.52 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill. Admin. Code §1910.40(a). The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$74,075. The subject property has a land assessment of \$18,704 or \$1.67 per square foot of land area and an improvement assessment of \$55,371 or \$30.26 per square foot of living area. The subject's total assessment reflects a market value of \$222,247 or \$121.45 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted a memorandum arguing that the board of review does not analyze, and the Property Tax Appeal Board lacks jurisdiction to review, the township assessor's mass appraisal methodology. The board of review argued that the sole purpose of the Property Tax Appeal Board is to ensure the property under appeal is assessed equitably and at a value derived from the market.

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<sup>1</sup> Despite the appellant's comparable grid reflecting "0" basement area for comparable #3, page 8 of the appellant's brief describes this comparable as having a full basement with no finish while page 9 of the brief indicates the comparable has basement finish including a bedroom and family room.

<sup>2</sup> 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

In rebuttal, the appellant argued that the Property Tax Appeal Board considers appeals based on contentions of law and noted that the board of review did not submit any equity or market value evidence in support of the assessment.

### **Conclusion of Law**

The taxpayer contends, in part, 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.

With respect to the land assessment, the Board finds the only evidence of land assessment equity to be the five comparables submitted by the appellant. The comparables have land assessments ranging from \$16,850 to \$20,904 or from \$1.58 to \$2.00 per square foot of land area. The subject's land assessment of \$18,704 or \$1.67 per square foot of land area falls within the range of the only comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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 land assessment is not justified.

With respect to the improvement, the Board finds the only evidence of assessment equity to be the five comparables submitted by the appellant. The Board gives less weight to comparables #1 and #5, which differ from the subject in foundation. The Board finds the best evidence in the record of improvement assessment equity to be the appellant's comparables #2, #3, and #4, which are similar to the subject in age, location, dwelling size, and some features. These best comparables have improvement assessments ranging from \$47,378 to \$57,653 or from \$37.72 to \$42.36 per square foot of living area. The subject's improvement assessment of \$55,371 or \$30.26 per square foot of living area falls within the range established by the best comparables in the record overall and below the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not warranted on this record.

The appellant also contends 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 Board finds the only evidence of market value in the record to be the comparables presented by the appellant. The Board gives less weight to comparables #1 and #5, which differ from the subject in foundation. The Board also gives reduced weight to comparable #2, which sold less proximate to the January 1, 2024 assessment date at issue in this appeal than the other sales in the record. The Board finds the best evidence of market value to be comparables #3 and #4, which sold more proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and some features. These most similar comparables sold for prices of \$215,000 and \$230,000 or for \$168.99 and \$171.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,247 or \$121.45 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record overall and below the two best comparables on a per-square-foot basis. The subject's estimated market value is further supported given the subject's 1,830 square foot dwelling in relation to these comparables which contain significantly smaller dwellings. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

Finally, the appellant makes a contention of law as the basis for the appeal. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof, and a reduction in the subject's assessment is not warranted.

The appellant cites section 1-55 of the Property Tax Code for the proposition that the sales ratio studies employed by the township must include sales from the three most recent years preceding the assessment year. The appellant claims that the township's practice causes the subject's assessment to exceed 33 1/3% of its "fair cash value." The appellant's citation to section 1-55, in and of itself, for such a proposition is misleading. Section 1-55 is found in Article 1 of the Property Tax Code, which is entitled "Short Title and Definitions." Section 1-55 simply defines the term "33 1/3%" as follows:

Sec. 1-55. 33 1/3%. One-third of the fair cash value of property, as determined by the Department's sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected.

35 ILCS 200/1-55.

When used in another part of the Property Tax Code, readers can refer to section 1-55 to ascertain the meaning of "33 1/3%." Thus, this definition has no effect unless it is used in conjunction with another section of the Property Tax Code that uses the term "33 1/3%." The appellant makes no reference, either implicitly or explicitly, to another section of the Property Tax Code that uses the term "33 1/3%," rendering the appellant's reference to section 1-55 untenable. Accordingly, the Board finds that the legal argument raised by the appellant is incomplete on this record and not dispositive of this appeal. Further, as discussed above, the appellant has not shown that the township's practice has resulted in an inequitable assessment of the subject. The Board finds that the appellant failed to show that the subject was not properly assessed and a reduction based on the evidence contained in this record 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: \_\_\_\_\_

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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