

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eleanor J. Miller
DOCKET NO.: 06-00814.001-R-1
PARCEL NO.: 15-05-361-003

The parties of record before the Property Tax Appeal Board are Eleanor J. Miller, the appellant, and the McLean County Board of Review.

The subject property consists of a one-story frame dwelling containing 1,688 square feet of living area that was built in 1958. The dwelling has a partial unfinished basement and partial crawl space foundation. The subject property also features central air conditioning and a 720 square foot two-car garage. The dwelling is situated on a .36 acre site in Towanda Township, McLean County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this contention, the appellant submitted a spreadsheet detailing three suggested comparable sales. The comparables are located approximately two blocks from the subject. The evidence also revealed the appellant used some inaccurate descriptive data for the subject and comparables based on the property record cards submitted by the board of review. The suggested comparables consist of one-story frame dwellings that were built from 1958 to 1989. One comparable has a crawl space foundation, one comparable has a partial unfinished basement and partial crawl space foundation, and one comparables has a full unfinished basement. Comparables 2 and 3 have garages that contain 624 and 896 square feet. The dwellings range in size from 1,140 to 1,392 square feet of living area and are situated on lots ranging in size from .29 to .39 of an acre. They sold for prices ranging from \$115,000 to \$119,500 or from \$85.85 to \$102.63 per square foot of living area. These transactions occurred from August 2002 to July 2004. The appellant also argued water comes close to entering the subject dwelling during rains due to widening of a street, which causes a loss in value. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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Based on the facts and exhibits presented, 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:	\$	8,678
IMPR.:	\$	33,151
TOTAL:	\$	41,829

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$41,829 was disclosed. The subject's assessment reflects an estimated market value of \$125,462 or \$74.33 per square foot of living area including land using McLean County's 2006 three-year median level of assessments of 33.34%.

In support of the subject's assessment, the board of review submitted property record cards and a comparative market analysis of three suggested comparables located within three blocks of the subject. The suggested comparables consist of one-story frame or brick and frame dwellings that were built from 1955 to 1975. Two comparables have crawl space foundations and one comparable has a full unfinished basement. The comparables have garages that range in size from 528 to 720 square feet. The dwellings range in size from 1,344 to 1,492 square feet of living area and are situated on lots ranging in size from .26 to .47 of an acre. They sold for prices ranging from \$132,000 to \$138,500 or from \$88.47 to \$99.50 per square foot of living area. These transactions occurred from August 2004 to November 2006. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board finds the parties submitted six suggested comparable sales for consideration. The Board finds the appellant's comparables 2 and 3 sold in 2002 and 2003. The Board finds these sales are considered dated and less indicative of the subject's market as of the January 1, 2006, assessment date at issue in this appeal. In addition, comparable 3 is newer in age than the subject. The Board also gave less weight to comparables 1 and 3 submitted by the board of review due to their newer age when compared to the subject.

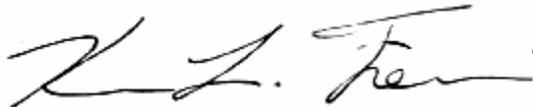
The Property Tax Appeal Board finds the two remaining comparable sales were most representative of the subject in location, age, size, design, and features. They sold for prices of \$117,000 and \$132,000 or \$98.21 and \$102.63 per square foot of living area. The subject's assessment reflects an estimated market value of \$125,462 or \$74.33 per square foot of living area including land, which is less on a per square foot basis than the most similar comparable sales contained in this record. After considering

adjustments to these comparables for any differences when compared to the subject, the Board finds the subject's assessed valuation is supported. Based on this analysis, the Property Tax Appeal finds no reduction in the subject's assessment is 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.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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 31, 2008



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 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 the subsequent year 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.

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.