FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marc Thoennes
DOCKET NO.: 09-00986.001-R-1
PARCEL NO.: 21-13-130-013

The parties of record before the Property Tax Appeal Board are Marc Thoennes, the appellant; and the McLean County Board of Review.

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:	$25,456
IMPR.:	$115,711
TOTAL:	$141,167

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling built in 2007. The subject contains 3,058 square feet of living area. Features include a fireplace, a full, partially finished basement and a garage containing 1,017 square feet of building area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.[1] The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties. The comparables are one-story or two-story brick and frame dwellings that were either 3 or 4 years old. Each comparable is described as being located on the same street as the subject. Each comparable has air-conditioning, a full basement, with three having some finished basement area, and all

[1] The appellant's appeal depicts a market value argument based on comparable sales was the basis of the appeal; however, the appellant did not submit sale comparables in support of this claim. Therefore, this argument will not be addressed in this decision.

have a garage ranging from 743 to 968 square feet of building area. The comparables contain from 2,138 to 2,803 square feet of living area and have improvement assessments ranging from $71,531 to $110,722 or from $33.46 to $42.93 per square foot of living area. The subject property has an improvement assessment of $115,711 or $37.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $141,167 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing six suggested comparable properties located in close proximity to the subject. The comparable properties consist of one-story frame, brick or brick and frame dwellings that ranged in age from one to five years old. Each comparable has air-conditioning, one or three fireplaces, full, partially finished basements and a garage ranging from 740 to 1,049 square feet of building area. The dwellings contain from 2,039 to 3,192 square feet of living area and have improvement assessments ranging from $78,734 to $134,193 or from $36.37 to $47.96 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject'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 that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of ten equity comparables. The appellant's comparables #1 and #4 were dissimilar to the subject in size and/or design when compared to the subject. For these reasons the Board gave these two properties reduced weight in its analysis. The board of review's comparables #1, #2 and #4 were also dissimilar to the subject in size when compared to the subject; therefore, these properties were also given reduced weight in the Board's analysis. The remaining comparables received the greatest weight in the Board's analysis. They had improvement assessments ranging from $97,766 to $134,193 or from $42.04 to $45.33 per square foot of living area. The subject's improvement assessment of $115,711 or $37.84 per square foot of living area is within the range established herein based on total improvement assessment, and below the range based on a per square foot basis. Further, the subject's

improvement assessment is less than two of the comparables submitted by the appellant on a per square foot basis. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

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 19, 2012

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.