



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

APPELLANT: Scott Welsh
DOCKET NO.: 12-00109.001-R-1
PARCEL NO.: 15-30-302-042

The parties of record before the Property Tax Appeal Board are Scott Welsh, 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: \$ 24,446
IMPR.: \$133,346
TOTAL: \$157,792

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story brick and frame dwelling containing 3,865 square feet of living area. The dwelling was constructed in 2000. Features include a full basement with 1,286 square feet of finished area, central air conditioning, two fireplaces and a 799 square foot attached garage. The subject dwelling is situated on a 19,190 square foot lot. The subject property is located in the City of Bloomington Township, McLean County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was not equitably assessed. The appellant challenged both subject's land and improvement assessments. In support of the inequity argument, the appellant submitted an analysis of three suggested comparables located along the subject's street. The appellant described the comparables and being comprised of two-story frame and masonry dwellings that are from 13 to 20 years old. All the comparables were described as having finished basements, central air conditioning and two car garages. The appellant described the dwellings as ranging in size from 4,600 to 5,000 square feet of living area. The appellant indicated the comparables have

improvement assessments ranging from \$95,590 to \$113,709 or from \$20.77 to \$22.74 per square foot of living area. The appellant described the subject dwelling as having 5,400 square feet of living area with an improvement assessment of \$133,346 or \$24.69 per square foot of living area.

The appellant indicated the comparables have land assessments ranging from \$21,423 to \$24,157. The subject has a land assessment of \$24,446. The appellant did not provide the land sizes for the subject or comparables.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$157,792 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, photographs, property record cards, a location map, an analysis of three suggested comparables submitted by the appellant and another analysis of nine suggested assessment comparables in support of the subject's assessment.

The Board of review argued the appellant provided incorrect and incomplete information for the subject and the three suggested comparables properties. Using property record cards, the board of review completed a revised grid analysis of the appellants comparables. The appellant's comparables consists of two-story or part two-story and part one-story masonry or frame and masonry dwellings that were built from 1998 to 2001. Two comparables have full, partially finished basements and one comparable has an unfinished basement. Other features include central air conditioning, one or two fireplaces and garages that range in size from 630 to 976 square feet. The dwellings as range in size from 2,871 to 3,213 square feet of living area and have improvement assessments ranging from \$94,864 to \$112,845 or from \$30.80 to \$34.59 per square foot of living area. The board of review's evidence shows the subject dwelling contains 3,865 square feet of living area with an improvement assessment of \$133,346 or \$34.50 per square foot of living area.

The board of review's evidence also revealed the appellant's comparables have sites that range in size from 16,919 to 20,697 square feet of land area with land assessments of \$21,260 or \$23,937 or from \$1.16 to \$1.29 per square foot of land area. The subject property has 19,190 square feet of land area with a land assessment of \$24,446 or \$1.27 per square foot of land area.

In further support of the subject's assessment, the board of review submitted an assessment analysis of nine additional comparables located within the subject's subdivision. The comparables consist of part two-story and part one-story brick and frame dwellings that were built from 1992 to 1999. Eight comparables have basements that are fully or partially finished. One comparable has an unfinished basement. Other features have

central air conditioning, one or two fireplaces and garages that range in size from 630 to 996 square feet. The dwellings as range in size from 3,817 to 3,904 square feet of living area and have improvement assessments ranging from \$108,605 to \$160,234 or from \$27.91 to \$41.09 per square foot of living area.

The comparables have sites that range in size from 16,801 to 24,590 square feet of land area with land assessments ranging from \$22,584 to \$34,109 or from \$1.08 to \$1.47 per square foot of land area. The subject property has 19,190 square feet of land area with a land assessment of \$24,446 or \$1.27 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 Board further finds no reduction in the subject's assessment is warranted.

The appellant argued 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. The Board finds the appellant has not met this burden of proof. Therefore, no reduction in the subject's assessment is warranted.

The Property Tax Appeal Board gave no weight to the assessment analysis submitted by the appellant. First, after reviewing property record cards, the Board finds the appellant's assessment analysis was replete with errors and omissions and is not credible. The Board finds the appellant used incorrect dwelling sizes for the subject and comparables. The Board finds appellant did not provide accurate ages for the comparables. The Board finds appellant did not utilize the correct assessment amounts for the comparables. The Board finds the appellant did not provide the land sizes for subject or comparables for proper analysis. Second, based on the credible information submitted by the board of review, the Board finds the comparables submitted by the appellant are dissimilar to the subject in dwellings size, which further detracts from the weight of the evidence submitted by the appellant.

The Property Tax Appeal Board finds the comparables submitted by the board of review are similar when compared to the subject in location, design, exterior construction, age, size and features. These comparables have improvement assessments ranging from \$108,605 to \$160,234 or from \$27.91 to \$41.09 per square foot of living area. The subject property has an improvement assessment of \$133,346 or \$34.50 per square foot of living area, which falls

well within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparable for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the record contains land assessment information for 12 suggested land comparables. All the comparables are located in close proximity and are generally similar in size when compared to the subject. The comparables have land assessments ranging from \$21,260 to \$34,109 or from \$1.08 to \$1.47 per square foot of land area. The Board finds the subject's land assessment of \$24,446 or \$1.27 per square foot of land area is well supported. Therefore, no reduction in the subject's land assessment is 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: December 20, 2013

Allen Castrovillari

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.