

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Forest Clark
DOCKET NO.: 05-00040.001-R-1
PARCEL NO.: 12-14-19-400-001

The parties of record before the Property Tax Appeal Board are Forest Clark, the appellant, and the Champaign County Board of Review.

The subject property consists of a one-story style single-family dwelling of masonry construction that is 35 years old containing 1,730 square feet of living area with central air-conditioning, two fireplaces, a two-car garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal for the subject's improvement. In support of the equity argument, the appellant submitted photographs, a needed repairs list, invoices, a grid analysis and property record cards detailing three suggested comparable properties. At the hearing, the appellant was allowed to substitute comparable properties in the record with alternative comparable properties without objection from the board of review. The comparables are one-story brick dwellings that were from 33 to 55 years old. Two of the comparables had a full unfinished basement and two had central air-conditioning. The properties are located within 4 miles of the subject. The comparables contain from 1,438 to 1,950 square feet of living area and have improvement assessments ranging from \$26,340 to \$41,800 or from \$18.32 to \$21.60 per square foot. The subject property has an improvement assessment of \$48,320 or \$27.93 per square foot.

The appellant further argued that the subject property required extensive repairs which diminished its market value. The repairs that were needed included flooring repair, cabinetry replacement, roofing, foundation buckling and debris removal. The appellant estimated the required repairs cost approximately \$100,142. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Champaign County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	5,300
IMPR.:	\$	32,005
TOTAL:	\$	37,305

Subject only to the State multiplier as applicable.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property. Further, the board of review failed to refute the required repairs as stated by the appellant or the estimated cost of repairs.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellant claimed 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 overcome this burden.

The appellant presented assessment data on a total of three equity comparables that were similar to the subject in location, design, exterior construction and approximate age. The Board gave less weight to the appellant's comparable #3 because it was significantly older and smaller than the subject. The Board finds the remaining two comparables similar to the subject property in most respects. Therefore, these properties received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$21.44 to \$21.60 per square foot. The subject's improvement assessment of \$27.93 per square foot is excessive when compared with the most similar comparables contained in this record. Further the Board considered the unrefuted extensive repairs required of the subject in relation to the comparable properties. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in this record and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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.

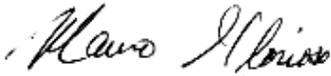
Chairman



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: April 24, 2009



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.

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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.