PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeffrey and Lori Konicek
DOCKET NO.: 05-00079.001-R-1
PARCEL NO.: 29-26-26-284-009

The parties of record before the Property Tax Appeal Board are Jeffrey and Lori Konicek, the appellants, and the Champaign County Board of Review.

The subject property is improved with a 103-year old, two-story dwelling of frame construction containing 2,498 square feet of living area. Features of the dwelling include a full, unfinished basement, two fireplaces, central air conditioning, and a three-car garage of 720 square feet of building area. The property is located in Tolono Township, Champaign County, Illinois.

Appellant Jeffrey Konicek appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process as to the subject improvement. No dispute was raised concerning the land assessment.

The first issue raised in the appeal is a contention that the square foot living area of the subject improvement is erroneous. Appellants included a footprint diagram with measurements and set forth that the dwelling consists of 2,498 square feet of living area.

In support of the inequity argument, appellants submitted a grid analysis along with color photographs of five suggested comparable properties described as being located within "four houses" of the subject along with a hand-drawn map depicting the location of the subject and comparables. As set forth in the grid, each comparable consists of a two-story frame dwelling ranging in age from 81 to 124 years old. Features of the comparables include full, unfinished basements, four properties have central air conditioning, and three properties have one to four fireplaces. Each comparable also has a one or two-car detached garage. The comparables range in size from 1,592 to 3,338 square feet of living area and have improvement assessments ranging from $16,470 to $50,780 or from $10.13 to $16.41 per

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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:	$	6,190
IMPR.:	$	30,555
TOTAL:	$	36,745

Subject only to the State multiplier as applicable.

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square foot of living area. The subject's improvement assessment is $56,650 or $22.68 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $30,474 or $12.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of $65,160 was disclosed. In support of the current assessment, the board of review presented a grid analysis of four comparable properties and a letter from the board of review.

As to the square footage of the subject property, the board of review listed the subject as having 2,890 square feet of living area, but had no documentary evidence to support that size data or testimony from a township official regarding measuring the property. To a question by the Hearing Officer, the board chairman acknowledged that if the subject property was smaller in living area square footage than the recorded 2,890 square feet, such size reduction would reduce the subject's current improvement assessment.

The chairman of the board of review testified that the subject property was substantially remodeled in 1993 prior to purchase by the appellants in 1995 for approximately $160,000. Based on records of the township assessor, the chairman testified that the "condition, desirability, utility" (CDU) rating of the property went from "unsafe" to an "A" rating in 1991. She further noted that in 1996 a 720 square foot garage was added to the property. The board of review noted that its evidence in this matter included selection of comparables with a similar CDU rating to the subject property. Upon examination of the property record cards of the comparables the chairman testified that three properties have an "A" or average rating like the subject and comparable #2 has an "E" or excellent rating. She further testified that an "E" rating is better than an "A" rating.

In a grid analysis, the board of review presented limited descriptions and assessment information on four comparable properties said to be located within the village of Tolono consisting of one and one-half or two-story frame or masonry dwellings that range in age from 101 to 138 years old. Features of the comparables include full, unfinished basements, and two-car garages. No information was available as to central air conditioning and/or fireplaces of the comparables. The chairman testified that it did not appear from the property record cards that the comparables were being assessed for either of these features; she similarly noted that while the subject has both features, there was no indication in the calculation ladder that the subject was being assessed for those features. The suggested comparable dwellings range in size from 1,874 to 3,218 square feet of living area. Upon questioning by the Hearing Officer, the board of review chairman ultimately confirmed that the grid assessment data was prior to application of a 1.041 multiplier. The comparables have improvement assessments ranging from $21,970

to $80,650 or from $11.72 to $25.06 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Appellant in cross-examination inquired as to the last general reassessment cycle in Tolono Township and was advised that none had occurred, that assessments had been adjusted through neighborhood factors.

In rebuttal, appellant noted that board of review comparable #2 has a number of outbuildings beyond just a garage and furthermore his examination revealed that the property does have central air conditioning. Appellant further noted that this comparable sits on an entire block with a wrought iron fence surrounding the entire property.

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 a reduction in the subject's assessment is warranted.

As to the subject dwelling's size, the Property Tax Appeal Board finds the best evidence in the record is the testimony of appellant Jeffrey Konicek. He measured the dwelling in 2006 and arrived at a total living area square footage of 2,498 square feet. The board of review had no evidence to dispute the appellant's evidence and did not have any evidence to support its own determination of 2,890 square feet of living area.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted a total of nine suggested comparable properties for the Board's consideration. Due to substantial differences in living area square footage, the Board has given less weight in its analysis to appellant's comparables #2, #4 and #5 and for similar reasons of size differences, the Board has given less weight in its analysis to board of review comparable #1 and #2. Based upon this analysis, the Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $7.14 to $12.04 per square foot of living area. The subject's improvement assessment of $22.68 per square foot of living area is above this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot

improvement assessment is not uniform and a 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: December 19, 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.