

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kevin & Linda Bergman
DOCKET NO.: 06-00013.001-R-1
PARCEL NO.: 10-02-28-200-004

The parties of record before the Property Tax Appeal Board are Kevin and Linda Bergman, the appellants; and the Champaign County Board of Review.

The subject property consists of two-story single family dwelling with 2,576 square feet of living area that was constructed in 1995. Features of the home include vinyl siding, a full unfinished basement, central air conditioning in the second story, two fireplaces and a three-car attached garage with 864 square feet. The property is located in Dewey, East Bend Township, Champaign County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted descriptions and sales data on seven comparable properties. The comparables were improved with two-story dwellings that ranged in size from 1,941 to 2,320 square feet of living area. The dwellings ranged in age from 7 to 131 years old. Three comparables had basements, six comparables had central air conditioning, two comparables had fireplaces and each comparable had a garage. These properties sold from March 2003 to November 2005 for prices ranging from \$105,900 to \$214,900 or from \$45.65 to \$105.32 per square foot of living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$64,820.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$73,170 was disclosed. The subject's assessment reflects a market value of \$220,460 or \$85.58 per square foot of living area using the 2006 three year median level of assessments for Champaign County of 33.19%. In rebuttal, the board of review indicated that the appellant's first three comparables were older than the subject and the fourth comparable had no basement.

To demonstrate the subject's assessment was reflective of its market value, the board of review submitted descriptions and

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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 Champaign County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	6,990
IMPR.:	\$	66,180
TOTAL:	\$	73,170

Subject only to the State multiplier as applicable.

sales data on three comparable properties. The comparables were improved with two-story dwellings that ranged in size from 2,478 to 2,664 square feet of living area. The comparables ranged in age from 2 to 17 years old. Two of the comparables had basements with one being finished, each comparable had central air conditioning, each comparable had a fireplace and each comparable had a 2 or 3-car attached garage. The comparables sold from February 2006 to April 2006 for prices ranging from \$243,000 to \$251,500 or from \$94.41 to \$98.06 per square foot of living area. After making adjustments to the comparables to account for differences from the subject property, the board of review indicated these comparables had adjusted sales prices ranging from \$228,600 to \$259,930. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

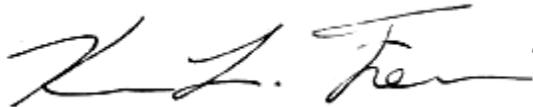
The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best comparable sales in the record were those provided by the board of review. These comparables were most similar to the subject in age, construction and size. These comparables also sold proximate in time to the assessment date at issue. The comparables were improved with two-story dwellings that ranged in size from 2,478 to 2,664 square feet of living area. The comparables ranged in age from 2 to 17 years old. Two of the comparables had basements with one being finished, each comparable had central air conditioning, each comparable had a fireplace and each comparables had a 2 or 3-car attached garage. The comparables sold from February 2006 to April 2006 for prices ranging from \$243,000 to \$251,500 or from \$94.41 to \$98.06 per square foot of living area. The subject property is a two-story dwelling with 2,576 square feet of living area that is approximately 10-years old. The subject's assessment of \$73,170 reflects a market value of \$220,460 or \$85.58 per square foot of living area using the 2006 three year median level of assessments for Champaign County of 33.19%. The subject's assessment reflects a market value below the range established by the best comparable sales in the record. The Board finds this evidence demonstrates the subject's assessment is reflective of the property's market value and a reduction is not justified.

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.



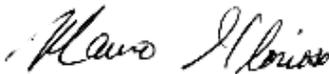
Chairman



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: June 19, 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.

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.