

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kevin Krall  
DOCKET NO.: 06-00023.001-R-1  
PARCEL NO.: 07-08-31-100-002

The parties of record before the Property Tax Appeal Board are Kevin Krall, the appellant; and the Champaign County Board of Review.

The subject property consists of 1.5-story geodesic dome single family dwelling with 2,417 square feet of living area. The dwelling is approximately 13 years old with a full unfinished basement and an attached 3-car garage with 1,040 square feet of building area. The improvements are located on a 10 acre site in Dewey, Condit Township, Champaign County.

The appellant submitted a petition contending both overvaluation and assessment inequity as the bases of the appeal. The appellant explained in a written statement attached to the appeal form that the dwelling is a geodesic dome, unique in appearance, making it difficult to find comparables or to have an appraisal of the property. The appellant, however, submitted information on three comparables. The comparables were improved with a one-story geodesic dome home with 3,000 square feet, an earth home with 1,800 square feet and a one-story frame dwelling with 1,202 square feet. The appellant described the homes as ranging in age from 14 to 100 years old. One comparable has a basement, central air conditioning and a 780 square foot garage. These properties had improvement assessments ranging from \$20,340 to \$49,430 or from \$14.14 to \$16.92 per square foot of living area. The appellant indicated comparable 1, the geodesic dwelling, sold in November 2001 for \$146,000 or \$48.67 per square foot of living area and comparable 2, the earth home, sold in June 2004 for \$90,000 or \$50.00 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$39,807 or \$16.47 per square foot of living area, the same assessment per square foot as the comparable geodesic dome dwelling.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject was

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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:

|            |        |
|------------|--------|
| F/LAND: \$ | 920    |
| LAND: \$   | 5,980  |
| IMPR.: \$  | 49,890 |
| TOTAL: \$  | 56,790 |

Subject only to the State multiplier as applicable.

disclosed. The board of review submitted an amended decision changing the land assessment of the subject property, prior to equalization, from \$10,000 to include a farmland assessment of \$920 and a land assessment of \$5,730. After equalization, the property has a farmland assessment of 920, a homesite assessment of \$5,980 and an improvement assessment of \$49,890 or \$20.64 per square foot of living area. The subject improvement and homesite have a combined assessment of \$55,870 reflecting a market value of approximately \$168,330 or \$69.65 per square foot of living area using the 2006 three year median level of assessments for Champaign County of 33.19%.

In rebuttal to the appellant's evidence, the board of review argued comparable 1 sold in November 2001, has no basement and has only a ½ acre site, thus this evidence should be given no weight. It also argued appellant's comparable 2 is an earth home with no basement located on a 1.14 acre site that sold in 2004 and should be given little weight. The board of review also argued appellant's comparable 3 is 100 years old and is not a good equity comparable.

In support of the assessment the board of review submitted a copy of an appraisal of the subject property that was part of the original assessment complaint estimating the subject property had a market value of \$160,000 as of September 4, 2002. The Board argued the current assessment is supported by the appraisal after considering changes in the market over time.

The board of review also submitted a market analysis using three comparable sales improved with traditional 1.5 or 2-story dwellings of frame construction. The dwellings ranged in size from 2,296 to 2,478 square feet of living area and ranged in age from 4 to 9 years old. Each comparable had a basement with two having finished area, central air conditioning, a fireplace and a 2 or 2.5-car attached garage. These properties sold from January 2006 to November 2006 for prices ranging from \$241,000 to \$245,000. The board of review adjusted the comparables for differences from the subject and concluded they had adjusted prices ranging from \$248,592 to \$257,415. Based on this sales data the board of review was of the opinion the subject was not overvalued.

The board of review also submitted descriptions and assessment information on eight equity comparables located in the same area as the subject property as indicated by a map submitted by the board of review. The comparables were improved with traditional 1, 1.5 or 2-story frame dwellings that ranged in size from 1,182 to 2,501 square feet of living area. The comparables ranged in age from 3 to 107 years old. Six comparables had basements, six had central air conditioning, four comparables had one fireplace and each comparable had one or two garages. These properties had improvement assessments that ranged from \$25,080 to \$79,040 or from \$18.08 to \$34.21 per square foot of living area. Based on this data the board of review contends the subject is equitably assessed.

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 a reduction in the subject's assessment is not supported by the evidence in the record.

The appellant argued in party assessment inequity 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 assessments 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 a reduction is not warranted.

The appellant submitted information on three comparables, however, only one comparable was somewhat similar to the subject's geodesic dome style. However, this comparable had no basement, was larger than the subject and older. This comparable had an improvement assessment of \$49,430 or \$16.47 per square foot of living area. The subject has an equalized improvement assessment of \$49,890 or \$20.64 per square foot of living area, which is higher than the best comparable submitted by the appellant but justified based on its superior age and the fact that it has a basement. The board of review submitted eight equity comparables but only two comparables were somewhat similar to the subject in size being a 2-story dwelling and a 1.5-story dwelling with 2,496 and 2,501 square feet of living area, respectively. These two homes were traditional structures of frame construction with improvement assessments of \$56,930 and \$79,040 or \$22.81 and \$31.60 per square foot of living area, respectively. The subject's improvement assessment is below that established by these most similar comparables. After considering adjustments and the differences in the most similar comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The appellant also argued market value as the basis of the appeal. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board gives no weight to the appellant's comparables sales due to the fact that the dates of the sales were not proximate in time to the assessment date at issue and due to the fact that one dwelling was dissimilar to the subject in style, being an earth home. The board of review submitted information on comparable sales improved with tradition 1.5 or 2-story dwellings of frame

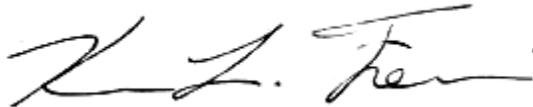
construction. The dwellings ranged in size from 2,296 to 2,478 square feet of living area and ranged in age from 4 to 9 years old. These properties sold from January 2006 to November 2006 for prices ranging from \$241,000 to \$245,000 or from \$97.26 to \$106.70 per square foot of living area. The subject improvement and homesite have a combined assessment of \$55,870 reflecting a market value of approximately \$168,330 or \$69.65 per square foot of living area using the 2006 three year median level of assessments for Champaign County of 33.19%, which is below that established by the best comparables in the record. The Board finds the market data presented by the board of review demonstrates the subject's assessment is reflective of its market value.

For these reasons the Board finds assessment of the subject property 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.



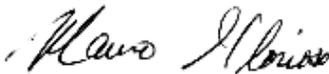
Chairman



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: July 28, 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.