

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William and Nancy Wason
DOCKET NO.: 06-00708.001-R-1
PARCEL NO.: 11-04-20-400-015

The parties of record before the Property Tax Appeal Board are William and Nancy Wason, the appellants; and the Champaign County Board of Review.

The subject property consists of a 6-year old, one-story style dwelling of frame construction containing 2,224 square feet of living area with a crawl space foundation and a three-car attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellants submitted a grid analysis detailing three suggested comparable properties. The appellants' comparables are located within one-half mile of the subject. The comparables are one or two-story frame dwellings that are between 27 and 30 years old. The comparables contain from 1,371 to 1,823 square feet of living area and have improvement assessments ranging from \$21.56 to \$26.86 per square foot of living area. The subject property has an improvement assessment of \$26.74 per square foot of living area. Based on this evidence, the appellants 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 was disclosed. In support of the subject's assessment, the board of review offered the property cards and a grid analysis detailing three suggested comparable properties, along with a corrected grid analysis of the appellants' comparables. The board of review's comparables are located within 4 miles of the subject. The comparable properties consist of one-story frame or masonry dwellings that range from 2 to 27 years old. The dwellings contain from 1,816 to 2,809 square feet of living area and have improvement assessments of \$24.36 to \$35.22 per square foot of living area

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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:

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|--------|----|--------|
| LAND: | \$ | 7,450 |
| IMPR.: | \$ | 59,480 |
| TOTAL: | \$ | 66,930 |

Subject only to the State multiplier as applicable.

PTAB/eeb/Apr.08/2006-00708

excluding farm buildings. 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellants' argument was 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 appellants have not overcome this burden.

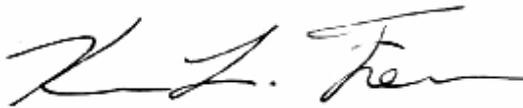
Both parties presented assessment data on a total of six equity comparables. Two of the comparables submitted by the board of review were most similar to the subject in age, size and most other features. These most similar comparables were given greater weight in the Board's analysis. One comparable submitted by the board of review and all of the appellants' comparables were significantly older than the subject and therefore were given reduced weight in the Board's analysis. The most similar comparables had improvement assessments of \$24.36 and \$35.22 per square foot of living area. The subject's improvement assessment of \$26.74 per square foot is supported by these comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction is not 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: May 30, 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.