

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donny E. Pittman
DOCKET NO.: 06-00864.001-R-1
PARCEL NO.: 20-09-03-152-008

The parties of record before the Property Tax Appeal Board are Donny E. Pittman, the appellant; and the Champaign County Board of Review.

The subject property consists of a two-story style dwelling of frame construction built in 1994 containing 2,862 square feet of living area with central air-conditioning and an integral garage.

The appellant 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 appellant submitted a grid analysis describing three suggested comparable properties. The comparables are located on the same street as the subject. The comparables are described as split level homes of masonry or frame and masonry construction that were built from 1967 to 1969. The comparables contain from 1,916 to 2,756 square feet of living area and have improvement assessments ranging from \$26,930 to \$32,010 or from \$11.61 to \$16.09 per square foot of living area. The subject property has an improvement assessment of \$16.07 per square foot of living area. Based on this evidence, the appellant 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 a letter from the township assessor, a spreadsheet of seventeen comparable properties, a map and property record cards. The comparables are located in the subject's

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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:	\$	4,370
IMPR.:	\$	46,000
TOTAL:	\$	50,370

Subject only to the State multiplier as applicable.

PTAB/eeb/Apr.08/2006-00864

neighborhood. Sixteen of the comparable properties consist of one-story, split level, or one and one-half-story dwellings that are from 11 to 43 years old. The dwellings contain from 1,075 to 2,756 square feet of living area. 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 appellant's 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 appellant has not overcome this burden.

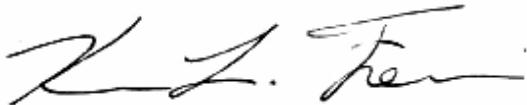
Both parties presented assessment data on a total of sixteen equity comparables as the board of review submitted assessment data on all of the improvements located on the subject's street. The Board notes that both parties' comparables differed from the subject in design, age and size when compared to the subject. The comparables submitted by both parties had improvement assessments of \$22,720 to \$36,030 or from \$16.07 to \$23.07 per square foot of living area. The subject's improvement assessment of \$16.07 per square foot of living area is at the low end of this range. 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 appellant has not adequately demonstrated that the subject dwelling 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

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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.