



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Melissa A. Mitchell  
DOCKET NO.: 07-00055.001-R-1  
PARCEL NO.: 43-20-14-208-004

The parties of record before the Property Tax Appeal Board are Melissa A. Mitchell, the appellant; and the Champaign County Board of Review.

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:** \$12,140  
**IMPR.:** \$37,645  
**TOTAL:** \$49,785

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a residential property located in Champaign County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of its fair market value. In support of this claim, the appellant submitted an appraisal of the subject property. Using the sales comparison approach to value, the appraisal indicated the subject property has an estimated market value of \$150,000 as of January 17, 2008. The evidence further revealed that the appellant filed a complaint with the Champaign County Board of Review and received a decision confirming the subject's assessment at \$54,440. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a market value of \$150,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$55,870 was disclosed. The subject's assessment reflects an estimated market value of \$168,334 using Champaign County's 2007 three-year median level of assessments of 33.19%. No valuation evidence was submitted in support of the subject's assessed valuation. The board of review offered to reduce the subject's assessment to \$54,440 by removing the equalization factor of 3.5% that was applied to the subject's previous established assessment.

The appellant was notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has overcome this burden.

The appellant submitted an appraisal estimating that the subject property has a fair market value of \$150,000 as of January 17, 2008. The subject's equalized assessment of \$55,870 reflects an estimated market value of \$168,334, which is considerably higher than the appraisal submitted by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Property Tax Appeal Board finds the best and only evidence of the subject's market value contained in this record is the appraisal submitted by the appellant for \$150,000. Since fair market value has been established, the three-year median level of assessments for Champaign County of 33.19% shall apply.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: March 23, 2010

*Allen Castrovillari*

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.