

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert and Mary McGrew
DOCKET NO.: 07-00279.001-R-1
PARCEL NO.: 45-20-22-360-016

The parties of record before the Property Tax Appeal Board are Robert and Mary McGrew, the appellants, and the Champaign County Board of Review.

The subject property consists of a two-story dwelling containing 3,046 square feet of living area that is 15 years old. Features include central air conditioning, a fireplace and a two-car garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming the market value of the subject property is not accurately reflected in its assessed valuation. In support of the overvaluation argument, the appellants submitted a limited appraisal report estimating the subject property had a market value of \$265,000 as of October 12, 2007, using the market approach to value. The appellant also submitted a copy of the subject's final assessment notice issued by the Champaign County Board of Review, after equalization, establishing a total assessment for the subject property of \$91,040. The subject's assessment reflects an estimated market value of \$281,857 using Champaign County's 2007 three-year median level of assessments of 32.30%. Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property or to refute the appellants' argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board.

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 the evidence in the record supports a reduction in the subject's assessment.

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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:	\$	17,870
IMPR.:	\$	70,090
TOTAL:	\$	87,960

Subject only to the State multiplier as applicable.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants in this appeal submitted an appraisal in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The appraisal submitted by the appellants estimated the subject property had a market value of \$265,000 as of October 12, 2007. The Boards finds the appellants submitted the best and only evidence of the subject's fair market value. The subject property's assessment reflects an estimated market value of \$281,857. The subject's assessment reflects a market value greater than the appraised value presented by the appellants. Therefore, the Board finds a reduction in the subject's assessment 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.



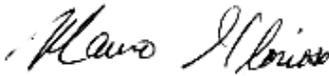
Chairman



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: December 19, 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.