



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

APPELLANT: Joseph Jones
DOCKET NO.: 07-00310.001-R-1
PARCEL NO.: 11-04-32-451-004

The parties of record before the Property Tax Appeal Board are Joseph Jones, 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: \$4,920
IMPR.: \$36,560
TOTAL: \$41,480

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1/2-acre parcel that has been improved with a one-story frame constructed single-family dwelling. The dwelling is 34 years old and contains 1,380 square feet of living area. Features include a full unfinished basement, central air conditioning, and an attached two-car garage of 780 square feet of building area. The property also has a 320 square foot shed and is located in Rantoul, Harwood Township, Champaign County.

The appellant claims assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a grid analysis of three equity comparables said to be "neighbors" to the subject property. The appellant also included a letter contending that the estimated market value of the subject property at \$135,763 was not realistic in that it reflected a nearly 10% increase in one year and a 23.4% increase in value in the previous five years. Appellant further contended the subject was located in a rural area, not within city limits, and the subject lacks the amenities of city water or sewage utilities.

From the grid analysis, the comparables were described as one-story masonry or frame and masonry dwellings that range in age from 39 to 47 years old. The comparable dwellings range in size from 1,434 to 1,570 square feet of living area. Two comparables have basements, one of which is fully finished, and each comparable has central air conditioning and a garage ranging in size from 462 to 650 square feet of building area. Two comparables have one or two fireplaces and one comparable also has a 432 square-foot detached shed. The comparables have improvement assessments ranging from \$32,850 to \$41,380 or from \$20.92 to \$28.58 per square foot of living area. The subject's equalized improvement assessment is \$40,330 or \$29.22 per square foot of living area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect the pre-equalized total assessment of \$41,480.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$45,250 was disclosed. After reviewing the appellant's evidence, the board of review contended that the appellant's own evidence "shows that he is in the appropriate value range."¹ Based on this evidence, the board of review requested confirmation of the subject's equalized 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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

¹ It should be noted that while the appellant had included calculations in his grid analysis of the 'improvement assessment per square foot' depicting the comparables ranging from \$14.45 to \$20.65 per square foot of living area with the subject having an improvement assessment of \$16.26 per square foot of living area, a review of that data revealed that the calculations were all erroneous.

The appellant submitted three comparable properties which were similar to the subject in location, size, style, features and/or age. These comparables had improvement assessments that ranged from \$32,850 to \$41,380 or from \$20.92 to \$28.58 per square foot of living area. The subject's equalized improvement assessment of \$40,330 or \$29.22 per square foot of living area is above this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, Section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill. App. 3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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: April 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.