



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

APPELLANT: M. Mahfouz  
DOCKET NO.: 07-00957.001-R-1  
PARCEL NO.: 46-20-27-376-042

The parties of record before the Property Tax Appeal Board are M. Mahfouz, the appellant, and the Champaign County Board of Review.

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:** \$14,730  
**IMPR.:** \$64,460  
**TOTAL:** \$79,190

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an irregularly shaped parcel improved with a 5-year-old, two-story frame single-family dwelling. The dwelling contains 2,124 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace, and an attached two-car garage. The property is located in Champaign, Champaign County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable sales said to be on the same street as the subject. The comparables were described as two-story frame or frame and masonry dwelling that were 5 years old. The dwellings range in size from 2,014 to 2,322 square feet of living area. Two comparables have basements, one of which is finished, and one did not have a basement. The comparables each have central air conditioning and a garage of 360 or 420 square feet of building area. Two comparables have a fireplace. The comparables sold between July 2007 and January 2008 for prices ranging from \$215,507 to \$241,000 or from \$92.81 to \$119.66 per square foot of living area, land included. The appellant also

submitted a page from an appraisal with a valuation date of April 4, 2003; the appraisal page included three sales of properties occurring between December 2002 and March 2003. Based on this evidence, the appellant requested an assessment reduction to \$76,510 to reflect the pre-equalized assessment of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$79,190 was disclosed. The subject's equalized assessment of \$79,190 reflects an estimated market value of \$238,600 or \$112.34 per square foot of living area, land included, based on the 2007 three-year median level of assessments for Champaign County of 33.19%. After reviewing the appellant's evidence, the board of review submitted a grid analysis of four comparable sales to support the subject's estimated market value as reflected by its equalized assessment.

The four comparables were said to be located in the subject's subdivision with one located on the same street as the subject property. One comparable was common between the parties, namely appellant's comparable #3 and board of review comparable #1. The comparables were described as two-story frame or frame and masonry dwellings that were 3 to 13 years old. The dwellings ranged in size from 2,014 to 2,466 square feet of living area and featured basements, one of which was finished and two of which had "roughed in baths." Each comparable had central air conditioning and a two-car garage and three comparables had fireplaces. The comparables sold between October 2005 and September 2007 for prices ranging from \$225,000 to \$284,900 or from \$101.17 to \$119.66 per square foot of living area, land included. 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 not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The Board has given little weight to the three sales of properties occurring between December 2002 and March 2003 which the appellant presented since the sales were too distant in time from the valuation date of January 1, 2007 to be valid indicators of the subject's market value. Accounting for the common comparable, the parties submitted six more recent comparable

sales to support their respective positions before the Property Tax Appeal Board. These comparables sold between October 2005 and January 2008 for prices ranging from \$215,507 to \$258,000 or from \$92.81 to \$119.66 per square foot of living area, including land. The subject's equalized assessment of \$79,190 reflects a market value of \$238,600 or \$112.34 per square foot of living area, land included, which is within the range of recent sale prices presented on this record. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's equalized assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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 M. Louie*

Member

*Shawn P. 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.