



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

APPELLANT: Jianhua Zhang & Zhengmao Zhu  
DOCKET NO.: 07-01211.001-R-1  
PARCEL NO.: 93-21-21-307-006

The parties of record before the Property Tax Appeal Board are Jianhua Zhang & Zhengmao Zhu, the appellants, 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:** \$18,170  
**IMPR.:** \$26,200  
**TOTAL:** \$44,370

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel has been improved with a one-story masonry single-family dwelling that is 42 years old. The dwelling contains 1,566 square feet of living area on a crawl-space foundation. The dwelling has central air conditioning and a fireplace along with an attached two-car garage. The property is located in Urbana, Cunningham Township, Champaign County.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$134,000 as of August 13, 2007. The appellants also submitted a copy of the board of review final decision wherein the subject's final assessment of \$44,370 was disclosed. The subject's assessment reflects a market value of approximately \$133,685 using the 2007 three-year median level of assessments for Champaign County of 33.19%. Based on this evidence the appellants requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$44,370 was disclosed. In response to the appeal, the board of review wrote that "BOR [board of review] lowered to appraised value in 2007."

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 does not support a reduction in the subject's assessment.

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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted on this record.

The appellants in this appeal submitted an appraisal estimating the subject property had a market value of \$134,000 as of August 13, 2007. The subject's total assessment of \$44,370 reflects an estimated market value of \$133,685, which is less than the estimated market value as set forth in the appraisal. The Property Tax Appeal Board finds that based on the evidence presented, the appellants have failed to establish that the current total 2007 assessment of the subject property of \$44,370 reflects an overvaluation of the subject dwelling. The Board has examined the information submitted by the appellants and finds no reduction in the subject's assessment is 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 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.