



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

APPELLANT: Larry E. & Mary K. Crotser
DOCKET NO.: 07-01435.001-R-1
PARCEL NO.: 43-20-14-234-010

The parties of record before the Property Tax Appeal Board are Larry E. & Mary K. Crotser, 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: \$17,250
IMPR.: \$50,370
TOTAL: \$67,620

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 69-year old, split-level single-family dwelling of brick construction containing 2,134 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a detached two-car garage of 576 square feet of building area. The property is located in Champaign, City of Champaign Township, Champaign County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted information on five sales comparables located within six blocks of the subject property. The properties were improved with a tri-level, two, one-story, and two, two-story frame, stone or brick dwellings that range in age from 44 to 67 years old. The comparables range in size from 1,626 to 2,155 square feet of living area. Four comparables have basements, three of which include finished area. Each home has central air conditioning and a garage ranging in size from 396 to 528 square feet of building area. Four comparables have one or two fireplaces. These properties sold between September 2006 and December 2007 for prices ranging from \$155,000 to \$203,600 or

from \$76.39 to \$109.52 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of the subject totaling \$67,620 was disclosed. The subject's assessment reflects an estimated market value of \$203,736 or \$95.47 per square foot of living area including land using the 2007 three-year median level of assessments for Champaign County of 33.19%.

In support of the subject's assessment, the board of review presented one page of an appraisal of the subject property. On page #1 of 3, the appraisal report sets forth three comparable sales of split-level dwellings of stone or brick and stone exterior construction. The properties were located on the same block, 4.5 blocks and 3 miles from the subject, respectively. The homes were split-level designs ranging in size from 1,804 to 2,094 square feet of living area. Each has a partial basement and a one-car garage. These properties sold between February 2005 and July 2006 for prices ranging from \$180,000 to \$186,000 or from \$85.84 to \$103.10 per square foot of living area including land. The appraiser made adjustments to some of the sale for date/time of sale, condition, number of bathrooms, dwelling size, and garage stalls. From this analysis, the appraiser opined a market value of \$205,500 or \$96.30 per square foot of living area including land as of April 2, 2009. Based on this evidence, the board of review requested confirmation of the subject's 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 not warranted.

The appellants contend 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 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to appellants' comparables #1 and #5 due to their one-story design which differs from the subject's split-level design. The Board finds the remaining six comparables submitted both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between February 2005 and December 2007 for prices ranging from \$76.39 to \$103.10 per square foot of living area including land. The subject's

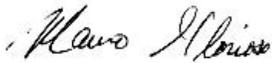
assessment reflects a market value of approximately \$203,736 or \$95.47 per square foot of living area, including land, which falls within the range established by the most similar comparables on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's 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.

Chairman



Member



Member



Member



Acting 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: November 18, 2011



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.