



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

APPELLANT: Eldon R. Hesterberg
DOCKET NO.: 07-01564.001-R-1
PARCEL NO.: 11-04-23-200-001

The parties of record before the Property Tax Appeal Board are Eldon R. Hesterberg, 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:

FARMLAND:	\$ 14,720
HOMESITE:	\$ 4,410
RESIDENCE:	\$ 30,820
FARM BLDGS:	\$ 19,860
TOTAL:	\$ 69,810

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 80-acre parcel which includes a homesite, residence, farmland and three barns. The two-story frame single-family dwelling is over 99 years old. The home contains 2,200 square feet of living area and features a partial unfinished basement, central air conditioning, a fireplace, and an attached one-car garage. The property is located in Gifford, Harwood Township, Champaign County.

The appellant claims overvaluation as the basis of the appeal with regard to the homesite and residence; no data was submitted contesting the assessments of the farmland and outbuildings. In support of this argument, the appellant submitted a grid analysis of three comparable sales said to be located in Rantoul, Penfield and Ludlow. The comparables were described as two-story frame dwellings that were at least 99 years old. The comparables ranged in size from 2,020 to 2,390 square feet of living area and featured unfinished basements, central air conditioning, and two-car garages. None of the comparables had a fireplace like the subject. The subject's homesite and dwelling have an equalized

assessment of \$38,440 which reflects a market value of \$115,818 or \$52.64 per square foot of living area, including land, based on the 2007 three-year median level of assessments for Champaign County of 33.19%.

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 total assessment to the pre-equalized total of \$69,810.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment was disclosed. In response to the appeal, the board of review prepared a one-page appraisal outlining in a grid analysis the subject property and three comparable sales. The properties were located in Gifford, Broadlands and Sidney. The subject was described as having a three-acre homesite and the comparables ranged in homesite size from 1.94 to 4-acres. Each comparable was improved with a one and one-half-story or a two-story dwelling of frame or frame and masonry exterior construction. The dwellings ranged in age from 86 to 98 years old and ranged in size from 1,967 to 2,102 square feet of living area. Features included unfinished basements and two-car or three-car garages. The subject was said to have three barns and each comparable was said to have two or three barns. The comparables sold between September 2007 and February 2008 for prices ranging from \$145,000 to \$255,500 or from \$73.72 to \$121.55 per square foot of living area, land included. The board of review then outlined adjustments for each of the comparables for differences such as homesite size, location, condition, garage size, room count and living area square footage. After adjustments, the board of review concluded the comparables had adjusted sales prices ranging from \$155,000 to \$228,700 or from \$78.80 to \$108.80 per square foot of living area, land included. The preparer concluded that most weight was given to sales #1 and #2 due to proximity (#1) and least net adjustment (#2). Based on these comparables, the board of review estimated a market value for the subject homesite of 3-acres, dwelling and three barns of \$173,000 as of March 26, 2009. Based on the equalized assessments of the dwelling, homesite and outbuildings totaling \$58,300, these components have an estimated market value of approximately \$175,655, which is higher than the board of review's estimated market value of these components.

However, 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 by the board of review, the Property Tax Appeal Board finds that a reduction in the subject's assessment is supported. The board of review's own estimated market value

of the homesite, dwelling and outbuildings of \$173,000 shows that subject property has been overvalued.

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.