



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

APPELLANT: Bari Sanders
DOCKET NO.: 07-01584.001-R-1
PARCEL NO.: 43-20-13-151-017

The parties of record before the Property Tax Appeal Board are Bari Sanders, 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: \$15,290
IMPR.: \$17,290
TOTAL: \$32,580**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 7,656 square feet of land area has been improved with an 84-year-old, one-story single-family dwelling of asbestos siding. The dwelling contains 864 square feet of living area and features a full unfinished basement and a 352 square foot one-car detached 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 four comparable sales said to be located from .32 to 1.2-miles from the subject property. The comparables were described as one-story or two-story dwellings of frame exterior construction that ranged in age from 44 to 64 years old. The comparables ranged in size from 928 to 1,644 square feet of living area¹; three comparables had unfinished basements and

¹ The appellant's grid was corrected by the board of review based on the assessor's recorded data; the Board has examined this corrected data for analysis.

three comparables had garages with one comparable having central air conditioning. These properties sold between October 2007 and January 2008 for prices ranging from \$65,000 to \$125,000 or from \$56.19 to \$87.18 per square foot of living area, land included. The subject's assessment reflects a market value of \$98,162 or \$113.61 per square foot of living area, land included, using 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 an assessment reduction to reflect the total pre-equalized assessed value 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 \$32,580 was disclosed. After reviewing the appellant's evidence, the board of review determined the equalized assessed value of the subject was supported by comparable properties more similar in age and size to the subject.

In response to the appellant's comparables, besides making corrections to the sizes of the appellant's comparables from the assessor's records, the board of review noted that two of the appellant's comparables were nearly twice the size of the subject dwelling. As to appellant's comparable #2, while advertised for sale or sold using a real estate agent as stated on the PTAX-203 form, the board of review noted the property was part of an estate sale and was listed as a "fixer upper" and a "home in need of loads of work" according to the Multiple Listing Service sheet.

In support of the subject's equalized assessed value, the board of review submitted a grid analysis of four comparable sales said to be located from 3 to 10 blocks from the subject property. The comparables were described as one-story dwellings of frame exterior construction which ranged in age from 61 to 88 years old. The comparables ranged in size from 768 to 1,075 square feet of living area and featured full unfinished basements, central air conditioning, and garages ranging in size from 192 to 324 square feet of building area. The comparables sold between May and July 2007 for prices ranging from \$123,000 to \$126,000 or from \$114.88 to \$160.16 per square foot of living area, land included.

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 supported.

The parties submitted a total of eight comparable sales for the Board's consideration to support their respective positions in this matter. The Board has given less weight to the appellant's comparables due to differences in size, location and/or age as compared to the subject property. The Board has also given less weight to board of review comparable #4 due to differences in size. The Board finds the remaining three comparables submitted by the board of review 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 in May and June 2007 for prices ranging from \$123,000 to \$126,000 or from \$127.27 to \$160.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$98,162 or \$113.61 per square foot of living area, including land, using the three-year median level of assessments for Champaign County of 33.19%, which reflects a market value on a per-square-foot basis less than the most similar comparables on this record.

After considering the most comparable sales on this record, the Board finds the appellant 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.

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.