



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

APPELLANT: John & Deanna Huber  
DOCKET NO.: 07-02009.001-R-1  
PARCEL NO.: 22-31-07-335-007

The parties of record before the Property Tax Appeal Board are John & Deanna Huber, the appellants, 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:

**LAND:** \$2,520  
**IMPR.:** \$31,920  
**TOTAL:** \$34,440

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 12,000 square foot parcel has been improved with a two-story single-family dwelling of frame exterior construction that is over 90 years old. The dwelling contains 2,528 square feet of living area<sup>1</sup> and features a partial, unfinished basement and a one-car attached garage of 240 square feet of building area. The property is located in Ivesdale, Sadorus Township, Champaign County.

The appellants claim both overvaluation and assessment inequity as the bases of the appeal. In addition, the appellants submitted a letter indicating that there were errors in the

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<sup>1</sup> Appellants initially reported the dwelling size as 1,893 square feet and in a subsequent filing reported the dwelling size as 1,312 square feet, which is equivalent to only the first floor areas and excludes a second story of 1,216 square feet as shown on the property record card. The appellants submitted the property record card which depicts the dwelling as containing 2,528 square feet of living area. The property record card is the best evidence of the dwelling size on this record.

description of the subject property on the property record card maintained by the assessor: the subject dwelling has hot water heat, not warm air heat; there is only one and one-half bathrooms, not two bathrooms in the subject dwelling; and the dwelling does not feature central air conditioning. In addition, the appellants asserted the water boiler is more than 20 years old and needs replacement, the house needs half of the electrical rewired, and estimates for roof replacement have ranged from \$12,000 to \$15,000.

In support of the inequity argument, the appellants submitted a grid analysis of three comparable properties located within three blocks of the subject. The comparables were reported to be one and one-half-story or two-story dwellings of unspecified exterior construction. The dwellings ranged in age from 82 to 90 years old and featured unfinished basements, central air conditioning, and garages ranging in size from 912 to 1,650 square feet of building area. The dwellings ranged in size from 1,632 to 2,200 square feet of living area and had improvement assessments ranging from \$29,890 to \$40,350 or from \$16.07 to \$18.49 per square foot of living area. The subject had an improvement assessment of \$36,050 or \$14.26 per square foot of living area based on 2,528 square feet of living area.

In support of the overvaluation argument, the appellants submitted a poorly photocopied and therefore substantially illegible copy of an appraisal for the subject property. The appraisal appears to have a valuation date of August 7, 2003 and estimates a market value for the subject of \$86,000.

The appellants also submitted data on the 2008 equalized assessed value of the subject property which was reduced by the board of review to \$30,490.

Lastly, the evidence revealed that the appellants filed this 2007 assessment appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the board of review noted "subject is in equity with the other land AV. . . . imprv equity analysis show subject at median AV per sq ft." Thus, after reviewing the appellants' evidence, the board of review did not agree to reduce the subject's assessment by the amount of increase caused by the application of the equalization factor. No other evidence was submitted by the board of review to support its contention of the correct assessment of the subject property.

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 supported.

The Board finds the appellants submitted the subject parcel's assessment change notice for the subsequent 2008 assessment year. The notice lists the subject's 2007 or prior year's equalized assessment of \$38,570, a reduced 2008 board of review assessed value before equalization of \$32,600, and a further reduced 2008 assessed value after equalization by the board of review of \$30,490. The Property Tax Appeal Board finds this assessment change notice lends support that the subject's assessment should be reduced for the 2007 assessment to more closely reflect the pre-equalized 2008 assessment finding of \$32,600 for tax year 2008.

In 400 Condominium Association v Tully, 79 Ill.App.3d 686 (1<sup>st</sup> Dist. 1979), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974)). The Board finds a substantial reduction in the subject's assessment for the subsequent year without any credible explanation is indicative of the invalidity of the prior year's assessment. This finding is further supported by the somewhat dated appraisal that estimated the subject to have a market value of \$86,000 whereas the 2007 assessment reflects a market value of \$115,710 whereas the 2008 equalized assessed value reflects a market value of \$91,479.

Based on this analysis, the Property Tax Appeal Board finds the subject's equalized assessment as established by the board of review was incorrect. Therefore a reduction in the subject's assessment is warranted. However, the record indicates that the appellants appealed the 2007 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 (4<sup>th</sup> 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.