



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

APPELLANT: John & Charlene Tengwall
DOCKET NO.: 07-03264.001-R-1
PARCEL NO.: 46-20-28-204-069

The parties of record before the Property Tax Appeal Board are John & Charlene Tengwall, 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:

LAND: \$18,200
IMPR.: \$77,990
TOTAL: \$96,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 9,025 square feet is improved with a two-story frame single-family dwelling that was built in 1999. The dwelling contains 2,735 square feet of living area and features a 1,180 square foot basement which is partially finished, central air conditioning, a fireplace, and an attached two-car garage. The property is located in Champaign County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board arguing overvaluation as the basis of the appeal. In support of this claim, the appellants submitted sales information on three suggested comparable properties. The comparables were located in the same subdivision as the subject and have parcels ranging in size from 7,040 to 9,600 square feet of land area. Each parcel is improved with a one-story, a one and one-half-story or a two-story frame or frame and masonry constructed single-family dwelling that is 5 or 8 years old. The dwellings range in size from 2,680 to 3,118 square feet of living area. Two comparables have basements and each comparable has central air conditioning, a fireplace and a two-car or three-car garage.

The comparables sold between July 2006 and March 2008 for prices ranging from \$255,000 to \$276,000 or from \$88.19 to \$102.98 per square foot of living area including land.

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor which raised the subject's total assessment from \$95,680 to \$99,030 after equalization.¹ Based on this evidence, the appellants requested a reduction in the subject's assessment to \$95,680.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$99,030 was disclosed. After reviewing the appellants' evidence, the board of review agreed to reduce the subject's assessment to \$96,190.

The subject's equalized assessment of \$99,030 reflects an estimated market value of \$298,373 or \$109.09 per square foot of living area including land using Champaign County's 2007 three-year median level of assessments of 33.19%. In support of the assessment, the board of review also presented three comparable properties located between 1 and 1.4-miles from the subject property, but said to be in the "same" subdivision and to have the "same" lot size. These three dwellings were described as two-story frame homes that range in age from 14 to 17 years old. The dwellings range in size from 2,682 to 3,150 square feet of living area. One comparable has a basement and each comparable has central air conditioning, a fireplace and a two-car garage. These comparables sold between July 2007 and April 2008 for prices ranging from \$277,500 to \$294,500 or from \$88.24 to \$109.81 per square foot of living area including land.

The board of review also pointed out in a letter that appellants' comparable #1 was a one-story dwelling, different from the subject's two-story design. Also, as shown in a Notice of Foreclosure, appellants' sale #3 was a distressed sale in that the Multiple Listing Service sheet supplied by appellants remarked "Priced below current assessed value of \$348,944. Offer acceptance subject to seller's lender approval."

Based on the foregoing evidence, the board of review contended that the subject property has a market value of \$290,000 and should be assessed at \$96,190.

The appellants were notified of the board of review's suggested agreement to reduce the assessment to \$96,190. The appellants were given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal

¹ Board of Review Assessment Notice dated February 8, 2008 stating "Reason for Change: Equalization (Township Multiplier) - A factor applied to every non-farm parcel in this township."

Board by the established deadline rejecting the board of review's proposed assessment and supplying a letter from a relative who is also a Realtor in the Champaign area. Based on their previous submission and the Realtor's opinion, the appellants contend the subject property has a fair market value between \$265,000 and \$278,000.

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 appellants argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have met this burden and based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can 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 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 equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

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.

The record contains six suggested comparable sales for the Board's consideration. The Board has given less weight to appellants' comparables #1 and #2 and board of review comparables #2 and #3 due to differences in design, age, and/or foundation from the subject property. The Property Tax Appeal Board finds appellant's comparable #3 and board of review comparable #1 were most similar to the subject in location, design, age, size, and/or features. They sold for prices of \$275,000 and \$294,500 or \$88.19 and \$109.81 per square foot of living area including land. The subject's equalized assessment reflects an estimated market value of \$298,373 or \$109.09 per square foot of living area including land. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

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: October 22, 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.