



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

APPELLANT: Daniel Baker  
DOCKET NO.: 08-00358.001-R-1  
PARCEL NO.: 03-20-08-301-007

The parties of record before the Property Tax Appeal Board are Daniel Baker, 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:** \$5,570  
**IMPR.:** \$25,440  
**TOTAL:** \$31,010

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 20,900 square foot parcel improved with a one-story frame dwelling on a concrete slab foundation. The dwelling was built in 1973, contains 1,595 square feet of living area and has an attached two-car garage. The property is located in Champaign Township, Champaign County.

The appellant claims overvaluation as the basis of the appeal. The appellant did not complete the Section V grid as required on the appeal form, but attached five printouts from the Multiple Listing Service along with a letter explaining various factors. The appellant contends that in order to sell the subject property for a value similar to the comparables provided the appellant would have to perform a great deal of maintenance on the subject. Moreover, the appellant contends the comparables include amenities such as fireplaces, fenced yards, vinyl siding, patios and additional buildings not enjoyed by the subject.

In the letter, the appellant asserts that the subject property is located in a 100 year flood plain and a survey revealed the subject was six inches below the required level to waive the

flood insurance requirement. Appellant also asserts the runoff from developments both north and south of the subject have resulted in days' worth of standing water around the subject after it rains. No documentation or photographic evidence to support these contentions was submitted; nor was any market value evidence submitted to support how these factors impact the subject's estimated fair market value. Appellant requested an assessment reduction based on comparable sales and stated, "[t]here are no other houses that compare to my house based on its' [sic] location within a progressively worsening flood plain."

Drawing information from the attached Multiple Listing sheets, the appellant has reported five sales, one of which reflects two sales of one property. The comparables are one-story frame or frame and masonry dwellings that range in age from 32 to 40 years old. The homes range in size from 1,500 to 1,666 square feet of living area. Each home has a crawl-space foundation, central air condition and a two-car garage. One comparable has two fireplaces and two comparables have a shed. These properties sold between May 2008 and January 2009 for prices ranging from \$104,500 to \$149,000 or from \$62.73 to \$95.57 per square foot of living area including land. The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review.<sup>1</sup>

Based on this evidence, the appellant requested an assessment reduction to \$30,670 which would reflect a market value of approximately \$92,010 or \$57.69 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" in which the subject's equalized assessment of \$31,010 was disclosed. The subject's assessment reflects a market value of approximately \$93,235 or \$58.45 per square foot of living area land included using the 2008 three year median level of assessments for Champaign County of 33.26%.

In response to the appeal, the board of review stated "[a]n analysis of the appellants [sic] evidence indicates that the appellants [sic] assessment is too low. See attached appraisal." Attached to the board of review Notes on Appeal was a one-page document entitled "Desktop Underwriter Quantitative Analysis Appraisal Report" which was unsigned but opined an estimated market value of \$113,500 or \$71.16 per square foot of living area including land for the subject property as of January 26, 2010.

The one-page appraisal report purports to have three sales comparables, but sets forth one property with sales that occurred in both May 2008 and November 2008. The sales prices ranged from

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<sup>1</sup> The notice dated February 6, 2009 indicated that a 1.0110 factor was applied to every non-farm parcel in Champaign Township raising the subject's total assessment from \$30,670 to \$31,010.

\$123,450 to \$149,000 or from \$80.16 to \$95.57 per square foot of living area including land. Each comparable was said to have a 'superior' location to the subject which resulted in a \$10,000 upward adjustment; the condition was set forth for the comparables with various adjustments; an adjustment was made for the number of bathrooms; a \$1,000 downward adjustment was made for 'flood plain'; and a \$2,000 downward adjustment was made for comparable #2's all brick exterior. The report then presented adjusted sales prices ranging from \$102,200 to \$128,000 or from \$66.36 to \$82.10 per square foot of living area including land.

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 appellant contends 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant submitted five comparable sales of improved properties located in Champaign Township for the Board's consideration. The comparables sold between May 2008 and January 2009 for prices ranging from \$104,500 to \$149,000 or from \$62.73 to \$95.57 per square foot of living area including land. The subject's 2008 equalized assessment reflects a market value of approximately \$93,235 or \$58.45 per square foot of living area including land which is below the range established by the comparables on a per square foot basis. The board of review sought to have the subject's assessment increased by presenting a one-page unsigned appraisal report utilizing two properties which had three sales occurring between May 2008 and January 2009. The report sets forth an opinion of value as of January 26, 2010, more than two years after the assessment date at issue in this matter.

After considering the comparable sales on this record, the Property Tax Appeal 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. Likewise, the Board finds the board of review did not demonstrate that the subject was under-assessed in relation to its market value and an increase in the subject's assessment is also 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

*J.R.*

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: December 23, 2011

*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.