



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

APPELLANT: Sue Reardon  
DOCKET NO.: 08-00521.001-R-1  
PARCEL NO.: 03-20-27-103-006

The parties of record before the Property Tax Appeal Board are Sue Reardon, 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:** \$14,990  
**IMPR.:** \$80,460  
**TOTAL:** \$95,450

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame construction that contains 2,885 square feet of living area. The dwelling is approximately 22 years old. Features of the home include central air conditioning, a fireplace and a two-car attached garage. The property is located in Champaign, Champaign Township, Champaign County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant provided descriptions, assessment information and sales data on four comparables. The comparables were described as being improved with two-story frame dwellings that range in size from 2,767 to 2,920 square feet of living area. The dwellings range in age from 13 to 19 years old and had features that were similar to those of the subject property. The appellant indicated the comparables sold from March 2008 to January 2009 for prices ranging from \$212,000 to \$250,000 or from \$75.69 to \$87.10 per square foot of living area. The comparables had improvement assessments that ranged from \$58,980 to \$82,010 or from \$21.06 to \$28.09 per square foot of living area. The evidence further revealed that the appellant appealed the assessment directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the

assessment from \$95,450 to \$96,500. A copy of the Board of Review Assessment Notice submitted by the appellant indicated the equalized assessment reflects a market value of \$289,528 or \$100.36 per square foot of living area, land included. The appellant also indicated the subject had an improvement assessment of \$81,510 or \$28.25 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation 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. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. 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). Proof of the market value of the subject property may consist of an appraisal of the subject property as of the assessment date at issue, a sale of the subject property, comparable sales or construction costs. (86 Ill.Admin.Code 1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant also contends assessment inequity as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Board finds the best evidence of market value in the record are the comparable sales submitted by the appellant. These properties sold for prices ranging from \$212,000 to \$250,000 or from \$75.69 to \$87.10 per square foot of living area. The Board finds the subject's assessment reflects a market value of \$289,528 or \$100.36 per square foot of living area, land included, which is above the range established by the sales. These same comparables had improvement assessments that ranged from \$21.06 to \$28.09 per square foot of living area. The subject has an improvement assessment of \$28.25 per square foot of living area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's arguments as required by section 1910.40(a) of

the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)).

The Board further finds the record indicates that the appellant appealed the 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 may grant is limited. Section 1910.60(a) of the 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 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.

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: June 24, 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.