



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

APPELLANT: David Crow
DOCKET NO.: 08-00746.001-C-1 through 08-00746.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Crow, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-00746.001-C-1	91-21-09-103-015	33,830	137,400	\$171,230
08-00746.002-C-1	91-21-09-103-016	43,670	0	\$43,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of primarily a one-story masonry commercial building built in 1960 with subsequent additions and a second floor area of 800 square feet. The building contains a total of 16,898 square feet used for auto body service along with associated office/reception areas. The property is located in Urbana, Cunningham Township, Champaign County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property with an estimated market value of \$535,000 as of September 13, 2006. The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of notices of township equalization factors issued by the board of review for each of the subject parcels.¹

¹ The notices dated February 6, 2009 indicated that factors of 1.0180 were applied to every non-farm parcel in Cunningham Township raising the subject's total assessments; parcel 91-21-09-103-015 increased from \$171,230 to \$174,310 and parcel 91-21-09-103-016 increased from \$43,670 to \$44,460.

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. Thus, the Champaign County Board of Review was found to be in default on February 8, 2011, pursuant to section 1910.69(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a))

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 by the appellant, the Property Tax Appeal Board finds that reductions in the subject's assessments are supported, but the Board may not issue the reductions suggested by the appellant in this matter for a total assessment of \$170,000 or an estimated market value of \$510,000.

It is clear that the appellant did not file a complaint with the board of review, but appealed these assessments directly to the Property Tax Appeal Board based on notices of equalization factors. 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))

[Emphasis added.] 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.

[Emphasis added.] 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 reductions in the assessments of the subject property are supported. However, the reductions are limited to the increases in the assessments 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: March 18, 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.