



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

APPELLANT: Philip & Theresa Brown
DOCKET NO.: 08-00773.001-R-1
PARCEL NO.: 45-20-22-107-047

The parties of record before the Property Tax Appeal Board are Philip & Theresa Brown, the appellant(s); 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: \$10,020
IMPR.: \$32,940
TOTAL: \$42,960

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame condominium built on a crawl-space foundation. The dwelling contains 1,382 square feet of living area and is approximately 20 years of age. Features include two bathrooms, a fireplace, central air conditioning, and a two car attach garage.

The appellant submitted evidence before Property Tax Appeal Board arguing the subject property is overvalued and inequitably assessed. The subject's land assessment was not contested. In support of these claims, the appellant submitted sales and assessment information for three suggested comparables. Two of the comparables were two-story frame condominiums and one was a one and one half-story frame condominium. They range in size from 1,412 to 1,515 square feet of living area and in age from 14 to 18 years. Features include crawl-space foundations, one full and two half bathrooms or two and one half bathrooms, a fireplace, central air conditioning, and two car attached garages. The comparables sold between May 2006 and June 2008 for sale prices ranging from \$126,500 to \$136,000 or from \$89.59 to \$95.25 per square foot of living area including land.

The comparables had improvement assessments from \$34,750 to \$36,220 or from \$23.91 to \$24.64 per square foot of living area. The appellant also included a list of the size and improvement assessments for all the condominium units within the development. The evidence further revealed that the appellant filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence, the appellant requested an assessment reduction to \$42,960.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board.

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.

In this appeal, the appellant submitted sales and assessment data showing that the subject property is incorrectly assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board or refute the evidence submitted by the appellant. The Board has examined the evidence in the record and finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.

Donald 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: May 20, 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.