FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Anthony Gilliland
DOCKET NO.: 08-00785.001-R-1
PARCEL NO.: 26-24-32-402-010

The parties of record before the Property Tax Appeal Board are Anthony Gilliland, 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:	$10,420
IMPR.:	$56,330
TOTAL:	$66,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,800 square feet of living area that is approximately seven years of age. Features include a full unfinished basement, central air conditioning, one fireplace, and a two car attached garage. The subject property is situated on a 1.16 acre lot.

The appellant submitted evidence before the 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. The comparables consist of one-story frame constructed dwellings that range in size from 1,755 to 2,272 square feet of living area and were from 3 to 12 years old. Two of the comparables did not have basements and one comparable has a full unfinished basement. The comparables have two bathrooms, central air conditioning, and one comparable has a fireplace. Two of the homes have two car attached garages and one has a three car detached garage.

The comparables sold between April 2007 and August 2008 for sale prices ranging from $160,000 and $272,500 or from $91.17 to

$119.94 per square foot of living area including land. The comparables had improvement assessments ranging from $38,140 to $52,430 or from 21.73 to $25.31 per square foot. Based on this evidence, the appellant has requested an assessment reduction to $66,740.

The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor.

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.

Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellant did not file a complaint with the board of review but 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 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 (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.

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.

Chairman

Member

Member

Member

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

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.