



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

APPELLANT: Martin Cuva & Kathleen Aplington
DOCKET NO.: 08-00790.001-R-1
PARCEL NO.: 93-21-20-480-013

The parties of record before the Property Tax Appeal Board are Martin Cuva & Kathleen Aplington, the appellants; 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: \$17,420
IMPR.: \$33,520
TOTAL: \$50,940**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,536 square foot of living area. The dwelling is approximately 30 years old and is located on a 11,500 square foot site. Features include a crawl-space foundation, central air conditioning, a fireplace and a two-car attached garage.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellants submitted four suggested comparable sales. The comparables consist of one or two-story, frame or frame and masonry dwellings that range in age from 31 to 43 years. The comparables are located within seven blocks of the subject property. The comparables have crawl-space foundations and one comparable has an unfinished basement. Other features include central air conditioning and two-car attached garages. Two of the comparables have a fireplace. The dwellings range in size from 1,820 to 2,490 square foot of living area. The comparables sold from June 2008 to September 2008 for prices ranging from \$145,000 to \$170,000 or from \$66.26 to \$90.96 per square foot of living area including land. The appellants also submitted a copy of the final decision

issued by the Champaign County Board of Review establishing a total assessment for the subject of \$51,860 after equalization, which reflects a market value of approximately \$155,923 or \$101.51 per square foot of living area including land using the 2008 three-year median level of assessments for Champaign County of 33.26%. Based on this evidence the appellants requested that the subject's total assessment be reduced to \$49,660, which reflects a market value of approximately \$149,308 or \$97.21 per square foot of living area including land. The evidence further revealed that the appellant did not file a complaint with the board of review but filed an 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 rules of the Property Tax Appeal Board. (86 Ill.Ad.Code §1910.40(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.

The appellants contend the market value of the subject property is not accurately reflected in its assessment. 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 (3rd Dist. 2002). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants argued the subject's assessment was not reflective of its fair market value based on comparable sales. The board of review did not submit any independent market value evidence to support its assessment of the subject property as required by Section §1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Ad.Code §1910.40(a)).

The appellants submitted four suggested comparable properties that had recently sold. The Board gave less weight to the appellants' comparables #2 and #4 due to their two-story construction and dissimilar features. The Board finds the remaining two comparables are most similar to the subject. These comparables sold in 2008 for prices of \$165,000 and \$170,000 or \$66.26 and \$90.96 per square foot of living area, including land. The subject property has an assessment of \$51,860, which reflects a market value of approximately \$155,923 or \$101.51 per square foot of living area including land, which is higher than the most similar sales in this record on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is not supported and a reduction in the subject's assessment is warranted.

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 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 (4th 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.