



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

APPELLANT: Scott Harden
DOCKET NO.: 08-01441.001-R-1
PARCEL NO.: 44-20-16-356-037

The parties of record before the Property Tax Appeal Board are Scott Harden, 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: \$18,120
IMPR.: \$76,140
TOTAL: \$94,260

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single-family dwelling of frame exterior construction that was built in 1998. The home contains 2,482 square feet of living area and features a full partially finished basement, central air conditioning, a fireplace, and a three-car garage. The subject site contains approximately 15,784 square feet of land area and is located in Champaign County.

The appellant claims overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property prepared for the Lender/Client U of I Employees Credit Union for a refinance transaction. The appraiser, Joseph W. Corley of Corley Appraisals, utilized the sales comparison approach in arriving at an estimated market value of \$271,000 as of March 2, 2009. Furthermore, in support of the inequity argument, the appellant presented assessment data for the four comparable sales presented in the appraisal report.

The evidence also revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review which raised the subject's total assessment from \$94,260 to \$97,000 by applying the township multiplier of 1.0290.

Based on the foregoing evidence, the appellant requested a total assessment reduction to \$94,260 or the pre-equalized assessment of the subject property.

The board of review submitted its "Board of Review Notes on Appeal." The subject property's final equalized assessment of \$97,000 reflects an estimated market value of \$291,642 using the 2008 three-year median level of assessments for Champaign County of 33.26%. No other evidence was presented on behalf of the board of review to support its assessment of the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board finds a reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has overcome this burden of proof.

The appellant submitted an appraisal report estimating the subject property has a fair market value of \$271,000 as of March 2, 2009. The board of review did not submit any market value evidence in support of its assessment of the subject property as required by Section 1910.40(c) of the Official Rules of the Property Tax Appeal Board nor refute the value conclusion contained within the appellant's evidence.¹ (86 Ill.Admin.Code §1910.40(c)) The Property Tax Appeal Board finds the appellant submitted the best and only evidence of the subject property's fair cash value. The Board finds subject's assessment reflects an estimated market value of \$291,642, which is higher than the appraisal submitted by the appellant even though the opinion of value is about 15 months after the assessment date at issue of January 1, 2008. Given the record in this proceeding, a reduction in the subject's assessment is warranted.

However, the record also indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on

¹ See letter issued by the Property Tax Appeal Board dated May 26, 2011 granting the board of review 30 days to submit its evidence.

notice of a township equalization factor issued by the board of review. 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 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.

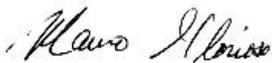
These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, 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.

Chairman



Member



Member



Member



Acting 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: November 18, 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.