



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

APPELLANT: Darrell Sindere
DOCKET NO.: 08-01527.001-R-1
PARCEL NO.: 45-20-22-432-016

The parties of record before the Property Tax Appeal Board are Darrell Sindere, 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: \$14,340
IMPR.: \$41,050
TOTAL: \$55,390

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story single-family dwelling containing 1,762 square feet of living area. The home was built in 1979 and features a crawl-space foundation, central air conditioning, a fireplace, and an attached two-car garage. The property is located in Champaign, Champaign County, Illinois.

The appellant submitted evidence to the Property Tax Appeal Board contending unequal treatment in the assessment process as the basis of this appeal. In support of this claim, the appellant submitted arguments that the subject dwelling has not been updated, lacks a patio or deck, and most of the floor coverings were original, therefore, the appellant contended the dwelling realistically had a 2008 value of \$150,000. The appellant also submitted four printouts from the assessor's records on similar dwellings. The portions of the printouts submitted by the appellant do not indicate the dwelling size, story height, exterior construction, age and/or features of these properties. The printouts simply indicate the four properties had land assessments of \$14,340, identical to the subject, and improvement

assessments ranging from \$33,370 to \$39,290 for total assessments ranging from \$47,710 to \$53,630.

In a further filing, the appellant argued that the assessing officials have "adjusted" the subject's assessment to \$50,880. The appellant reported that this assessment would be acceptable to the appellant. A review of the records attached and referred to by the appellant reveals that for the 2009 assessment year, the subject's total assessment was reduced to \$50,880.

The evidence further revealed that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of a 2008 equalization factor which raised the subject's total 2008 assessment from \$55,390 to \$56,990 based on the application of a 1.0290 equalization factor in the subject's township. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$56,990 was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment by the amount of increase caused by the application of the equalization factor or to \$55,390.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed 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.

The appellant argued the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 subject's 2008 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 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. (35 ILCS 200/16-180).

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. Thus, the Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is correct.

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: December 23, 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.