



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

APPELLANT: Jozsef Balog
DOCKET NO.: 08-01603.001-R-1
PARCEL NO.: 45-20-23-480-020

The parties of record before the Property Tax Appeal Board are Jozsef Balog, 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: \$26,980
IMPR.: \$49,210
TOTAL: \$76,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of frame and masonry construction that contains 2,079 square feet of living area. The home is approximately 37 years old and features a crawl-space foundation, central air conditioning, a fireplace, and a two-car attached garage of 300 square feet of building area. The property is located on a 15,000 square foot site located in Champaign County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted a grid analysis of two sales and two active listings. The properties were located within 1.2-miles of the subject and were described as one-story or two-story frame or brick constructed dwellings that were 22 to 46 years old. Each comparable has central air conditioning, a fireplace and a garage of either 250 or 300 square feet of building area. The two sales occurred in May and July 2008 for \$180,000 and \$217,450 or for \$88.93 and \$95.37 per square foot of living area including land. The listings were for \$199,500 and \$197,900 or \$88.86 and \$98.16 per square foot of living area including land.

The appellant also submitted a copy of the final decision issued by the Champaign County Board of Review establishing a total assessment for the subject of \$78,400, which reflects a market value of approximately \$235,223 or \$113.14 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.¹

Based on the evidence presented, the appellant requested the subject's assessment be reduced to \$69,776 or a market value of approximately \$209,328 or \$100.69 per square foot of living area including land.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). Proof of the market value of the subject property may consist of an appraisal of the subject property, a recent sale, cost of construction, or documentation of not fewer than three recent sales. (86 Ill.Admin.Code 1910.65(c)).

The Board finds the only evidence of market value in the record is the sales and listing data that indicate the market value and upper limit of value of four properties. Those properties had prices ranging from \$180,000 to \$217,450 or from \$88.86 to \$98.16 per square foot of living area including land. The Board finds the subject's assessment reflects a market value of \$235,223 or \$113.14 per square foot of living area including land, which is greater than the sales and listings presented by the appellant.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the Champaign County Board of Review was found to be in default on March 22, 2011, pursuant to section 1910.69(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.69(a))

¹ The Notice indicated the assessment increased from \$76,190 to \$78,400 based on application of the township equalization factor of 1.0290.

The Property Tax Appeal Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

However, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's 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.

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. Loras

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.