



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

APPELLANT: Steve & Becky Billman
DOCKET NO.: 09-00001.001-R-1
PARCEL NO.: 26-29-06-100-026

The parties of record before the Property Tax Appeal Board are Steve & Becky Billman, the appellants, and the Champaign County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$8,220
IMPR.: \$74,490
TOTAL: \$82,710

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 5-acre parcel is improved with a 8-year old, two-story dwelling of frame exterior construction containing 2,342 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The property is located in St. Joseph, South Homer Township, Champaign County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted information on four sales comparables. The properties were improved with one, two-story and three, one-story brick or frame dwellings that range in age from 5 to 15 years old for consideration. The comparables range in size from 1,540 to 4,628 square feet of living area. Three comparables have basements, one of which includes finished area. Two comparables have one or two fireplaces and one has a wood stove. Three properties have from 2-car to 3-car garages. Two of the properties also have a pole barn and one has an above ground pool. The sales occurred from September 2008 to June 2009 for prices ranging from \$182,000 to \$260,000 or from \$51.86 to

\$118.18 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$77,370 or a market value of approximately \$232,110 or \$99.11 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$82,710 was disclosed. The subject's assessment reflects an estimated market value of \$249,427 or \$106.50 per square foot of living area including land using the 2009 three-year median level of assessments for Champaign County of 33.16%.

In support of the subject's assessment, the board of review presented a letter and a one-page document entitled "Desktop Underwriter Quantitative Analysis Appraisal Report." As to the appellants' evidence, the board of review noted that only one proposed appellant comparable was of a two-story design similar to the subject dwelling and within the subject's Homer school district. The letter also noted that the subject property was "adjacent to the Salt Fork River."

In the unsigned 'appraisal' document the board of review reported an opinion of value for the subject of \$292,000 as of February 7, 2011. The report presents three sales located in Homer and Sidney or from .5 to 2.5-miles from the subject property. The comparables consist of 5-acre parcels improved with one, two-story and two, one and one-half-story frame dwellings. The homes range in age from 1 to 9 years old. The dwellings range in size from 1,926 to 3,669 square feet of living area. One comparable has a basement and two have a fireplace. The properties have 2-car or 3-car garages and one also features geothermal heat. The properties sold between September 2007 and December 2009 for prices ranging from \$255,000 to \$300,000 or from \$81.77 to \$149.40 per square foot of living area including land.

The author of the report noted that equal weight was given to all three sales. As shown on the document, adjustments were made for site, view, age, condition, bathrooms, dwelling size, lack of a basement, garage stalls,¹ and other amenities. The author stated size adjustments of \$30 per square foot were applied and a location adjustment to sale #3 was necessary for Sidney. After considering adjustments, the author reported adjusted sales prices ranging from \$262,200 to \$329,000 or from \$71.46 to \$163.84 per square foot of living area including land. From this analysis, the preparer of this report opined an estimated market value for the subject from \$262,000 to \$329,000 or from \$111.87 to \$140.48 per square foot of living area including land with a final conclusion of \$292,000 or \$124.68 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ A \$5,000 upward adjustments was made to sale #1 as it only had a 2-car garage, but no similar adjustment was made to sale #3 with a 2-car garage.

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 a reduction in the subject's assessment is not warranted.

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #2 and #3 due to their one-story design. The Board has also given less weight to the appellant's comparable #4 because it is twice the size of the subject dwelling making it dissimilar to the subject.

While the board of review purported to present an appraisal of the subject property, the Property Tax Appeal Board finds this one page document that was not signed by the author fails to rise to the level of a credible appraisal report. Moreover, the opinion of value as of February 7, 2011 in the document is over 2 years beyond the valuation date at issue in this proceeding of January 1, 2009. Furthermore, as noted above, the adjustments made in the document were not always consistent from property to property and the author's methodology was poorly articulated in the document.

The Property Tax Appeal Board will, however, examine the raw sales data submitted by the board of review within the purported appraisal report. The Board finds that board of review sale #2 is substantially larger than the subject dwelling and shall be given less weight for this reason. The Board finds comparables #1 and #3 submitted by the board of review were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold in September 2007 and December 2009 for prices ranging of \$132.40 and \$149.40 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of approximately \$249,427 or \$106.50 per square foot of living area, including land, which is below the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.