



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

APPELLANT: Evelyn Mitchell  
DOCKET NO.: 13-00038.001-R-1  
PARCEL NO.: 20-09-01-178-009

The parties of record before the Property Tax Appeal Board are Evelyn Mitchell, the appellant; and the Champaign County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$2,000  
**IMPR.:** \$10,020  
**TOTAL:** \$12,020

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant filed the appeal from a decision of the Champaign County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a one-story dwelling with a vinyl siding exterior containing 1,289 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a slab foundation and central air conditioning. The property has a 6,270 square foot site and is located in Rantoul, Rantoul Township, Champaign County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparable properties. The appellant described the comparables as being improved with one-story dwellings that range in size from 880 to 925 square feet of living area. The appellant indicated the comparables ranged in age from 53 to 60 years old. Three comparables have central air conditioning and two comparables have garages. The appellant indicated in the grid analysis that comparable #1 was "up for sale" with a price of \$12,900 or \$14.43 per square foot of living area, including land, and comparables #2 through #4 sold from February 2011 to June 2013 for prices ranging from

\$5,210 to \$20,000 or from \$5.63 to \$21.62 per square foot of living area, including land. The appellant indicated on page 4 of the appeal form that comparable #1 was for sale for a price of \$14,900; comparable #2 sold for \$17,000; comparable #3 sold for \$22,000 and comparable #4 sold for \$8,500. The information provided by the appellant indicated the comparables had improvement assessments ranging from \$10,420 to \$14,500 or from \$11.26 to \$15.68 per square foot of living area.

The appellant also provided evidence that the subject property was purchased in July 2007 for a price of \$4,800. The appellant stated that the entire house has been refurbished, which was completed in 2009. She further indicated that she decided to sell the house but values in the neighborhood had dropped "traumatically." On the initial appeal form filed by the appellant the requested assessment was \$4,966. On the second petition filed by the appellant, which included the evidence she was relying upon, the appellant requested the subject's assessment be reduced to approximately \$7,023.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,020. The subject's assessment reflects a market value of \$36,107 or \$28.01 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Champaign County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$10,020 or \$7.77 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings with vinyl siding exteriors that ranged in size from 875 to 1,175 square feet of living area. The dwellings were either 51 or 55 years old. Each comparable has central air conditioning and one comparable has a garage. Board of review sale #3 was also submitted by the appellant as comparable #3. The comparables sold from June 2011 to January 2014 for prices ranging from \$21,501 to \$39,901 or from \$21.20 to \$34.28 per square foot of living area, including land. The board of review indicated these properties had improvement assessments ranging from \$10,420 to \$15,010 or from \$11.19 to \$17.15 per square foot of living area.

The board of review noted that each of the comparables are located within less than .5 of a mile from the subject property. The board of review asserted its comparable #1 was located in the subject's subdivision and appeared to be similar to the subject in size and condition; comparable #2 is located in an adjacent subdivision and needed interior paint, floor coverings and minor carpentry work; comparable #3 was rehabbed after a fire in 2006 and was bank owned; and comparable #4 appears similar to the subject in condition but 444 square feet smaller. To support these statements, the board of review submitted copies of the Multiple Listing Service (MLS) listing sheets for each comparable.

The board of review further stated that the subject property had been renovated and was listed on the open market in October 2010 for a price of \$61,900, and remained on the market for 70 days then withdrawn on January 4, 2011. In support of this statement the board of review provided a copy of the subject's Multiple Listing Service (MLS) listing sheet.

In rebuttal the board of review stated that appellant's sale #1 was a bank owned foreclosure and had an inferior interior; appellant's sale #2 was bank owned and renovated with seller that was very anxious to sell; appellant sale #3 appeared to be in slightly inferior interior condition; and comparable #4 was owned by the Department of Veterans Affairs and had an inferior interior with a tarp on rear roof. To support these statements, the board of review submitted copies of the MLS listing sheets for each comparable. The MLS listings indicated that appellant's comparable #2 sold for a price of \$16,762 or \$19.05 per square foot of living area; comparable #3 sold for \$21,501 or \$23.24 per square foot of living area; and comparable #4 sold for a price of \$8,500 or \$9.19 per square foot of living area.

In rebuttal the appellant asserted that many homes in Rantoul are worth less due to their 7-foot ceiling heights and relatively flat roofs. To further support the appeal, the appellant also provided information on a property she recently purchased located at 1456 Harper Dr., Rantoul. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds the additional sale provided by the appellant is improper rebuttal evidence and will not be considered by the Property Tax Appeal Board in arriving at its determination of the correct assessment.

### **Conclusion of Law**

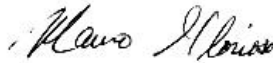
The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven sales presented by the parties to support their respective positions with one sale being common to both parties. The Board gives less weight to appellant's comparable #1 as the evidenced disclosed this property did not sale after being placed on the market. The remaining comparables had varying degrees of similarity to the subject property. With respect to the three remaining sales submitted by the appellant, the Board finds the MLS listing sheets provided by the board of review is more credible in establishing the purchase prices for these properties. In summary, the six remaining comparable properties submitted by the parties sold for prices ranging from \$9.19 to \$34.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$28.01 per square foot of living area, including land, which is within the range established by the remaining sales in this record. The record further disclosed that the subject dwelling had been rehabilitated and was in superior condition than many of the comparables submitted by the parties, which further justifies the subject property's assessment. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The comparables submitted by the parties had improvement assessments ranging from \$11.19 to \$17.15 per square foot of living area. The subject's improvement assessment of \$7.77 per square foot of living area falls below the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified based on assessment inequity.

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



Acting Member



Acting Member

DISSENTING: \_\_\_\_\_

### CERTIFICATION

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 19, 2017



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.