



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

APPELLANT: Troy & Maria Sage
DOCKET NO.: 15-00044.001-R-1
PARCEL NO.: 20-09-33-300-007

The parties of record before the Property Tax Appeal Board are Troy & Maria Sage, the appellants, 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: \$5,870
IMPR.: \$66,580
TOTAL: \$72,450

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely 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 2015 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 consists of a one-story single-family dwelling of brick exterior construction with vinyl siding.¹ The homes contains approximately 2,075 square feet of living area² and was constructed in 2013. Features include an unfinished basement, central air conditioning, two full bathrooms, a half bathroom and an attached three-car garage. The property has a 1.13-acre or 49,223 square foot site and is located in Champaign, Rantoul Township, Champaign County.

¹ The assessing officials report an all brick exterior construction. Both parties submitted color photographs of the subject dwelling, both of which depict some vinyl siding along with brick exterior construction.

² The appellants report a dwelling size of 2,050 square feet whereas the assessing officials report a dwelling size of 2,075 square feet supported by a property record card with a schematic drawing of the dwelling. The Board finds that the best evidence of dwelling size was presented by the board of review and, furthermore, on this record, the Board finds this slight size discrepancy does not prevent a determination of the correct assessment.

The appellants contend assessment inequity as the basis of the appeal concerning both the subject's land and the improvement assessments.³ The subject property has a land assessment of \$5,870 or \$5,194 per acre or \$0.12 per square foot of land area and the subject dwelling has an improvement assessment of \$66,580 or \$32.09 per square foot of above-grade living area.

In support of these arguments the appellants submitted a brief along with comparable property data. In the brief, the appellants contend that the subject land was given to the appellants and the home has a lot of "sweat equity" from the appellants, family and friends. The appellants further contend that the subject dwelling lacks natural gas, sewer, "phone," storm or city water which "hurts the value." The appellants' comparable data consists of four comparables located within a mile of the subject property that have been detailed in the Section V grid analysis of the appeal petition along with 13 Champaign County Assessor printouts with attached color photographs of the respective dwellings. These printouts provide extremely limited assessment data on the 13 properties; none of the printouts provide information on the age, size and/or features of the respective dwellings. With the exception of five of the 13 printouts, there is also no land size information. For three of the five comparables with land size data, the assessment information indicates the parcel has both land (which would be non-farmland) and farmland with no data on the breakdown of acreage between these two types of land use.⁴ In the absence of meaningful land size data and/or dwelling characteristics, the Property Tax Appeal Board is unable to analyze these 13 suggested comparable properties.

As to the land inequity argument from the Section V grid analysis, comparable parcels #1, #2 and #3 contain either 2.85-acres or 21.79-acres of land area; no land size data was provided for comparable #4. The underlying assessor printouts submitted by the appellants reveals that comparables #1, #2 and #3 each consist of both land and farmland with no breakdown of the acreage between these two types of land use. Therefore, there is insufficient data in the record to make an analysis of the land assessment of these comparables as compared to the subject parcel's land assessment. The four comparables have land assessments ranging from \$1,920 to \$5,390.

As to the improvement inequity argument from the Section V grid analysis, the comparable dwellings consist of two, one-story and two, two-story homes of brick and frame exterior construction. The age of the dwellings was unknown. The homes range in size from 1,830 to 2,090 square feet of living area. Three of the comparables have basements and each has central air conditioning and a two-car garage. One of the comparables also has a fireplace. These four comparables have improvement assessments ranging from \$27,790 to \$45,620 or from \$14.04 to \$23.39 per square foot of living area.

³ "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180). While the appellants' brief argues about the subject's market value, the data in the brief appears to have attempted to convert assessment data to a market value figure. However, in order to establish market value, a taxpayer/owner should provide an appraisal, a recent sale of the subject property, data on the cost of construction of the subject or documentation of not fewer than three recent sales of comparable properties. (86 Ill.Admin.Code §1910.65(c)). Thus, on the record, the appellants' lack of assessment uniformity argument will be considered; the appellants failed to provide recent comparable sale data to support a market value argument.

⁴ By law, farmland has a preferential assessment based on its productivity and/or use in farming activities which differs from the treatment of non-farmland acreage.

Based on this evidence and argument, the appellants requested a land assessment of \$3,652 or \$3,232 per acre or \$0.07 per square foot of land area and an improvement assessment of \$33,671 or \$16.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,450. The subject property has an improvement assessment of \$66,580 or \$32.09 per square foot of living area. The subject's assessment reflects a market value of \$218,420 or \$105.26 per square foot of living area, including land, when applying the 2015 three year average median level of assessment in Champaign County of 33.17% as determined by the Illinois Department of Revenue.

In response to the appellants' appeal, the board of review submitted a memorandum asserting incorrectly that the appellants' "appeal was based on comparable sales" and further asserting that the appellants submitted 13 comparable sales which were located in close proximity to the subject. However, without specifically identifying which property(s), the board of review contends that one of the comparables the appellants presented was a manufactured home which is inferior to the subject and only three of the comparables have full basements. The board of review further contended that of the eight ranch style homes submitted by the appellants all were much older than the subject being 11 to 59 years old. Three of the homes were two-story dwellings or multi-level homes.

In support of its contention of the correct assessment, the board of review submitted Multiple Listing Service (MLS) data sheets on four recent suggested sale comparables.⁵ The comparables are located an unknown distance from the subject property. Based on the underlying MLS data sheets, it appears that the comparables consist of parcels that range in size from .85 of an acre to 2.54-acres of land area and the parcels have been improved with one-story dwellings that were built between 1960 and 2007. The homes range in size from 1,411 to 2,121 square feet of living area. Three of the comparables have basements with finished areas. Each comparable has central air conditioning and one comparable has a gas log fireplace. Each comparable features either a two-car or a three-car garage and comparable #2 also has an in-ground swimming pool. The comparables sold between August 2015 and April 2016 for prices ranging from \$172,500 to \$276,000 or from \$90.48 to \$166.55 per square foot of living area, including land.

The board of review failed to provide any data concerning the assessments of these suggested comparable properties in order to address the appellants' lack of assessment uniformity argument.

Based on the market value evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayers contend assessment inequity as to the subject's land and improvement 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

⁵ The board of review failed to provide a grid analysis (see page 2 of the Board of Review Notes on Appeal).

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 appellants did not meet this burden of proof and a reduction in the subject's land and/or improvement assessments is not warranted.

The Board finds the only assessment data in this record was submitted by the appellants. However, the appellants comparables differed from the subject parcel by having an unknown portion of the land assessed under the farmland classification allowed under the Property Tax Code (35 ILCS 200/1-60 & 10-110). As such, the Property Tax Appeal Board is unable to analyze the land assessment data presented by the appellants as it fails to segregate the portion of the parcel attributed to the farmland use from the other portion of the land with a residential use. Therefore, on this record, the Property Tax Appeal Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

The Board finds the only evidence of assessment equity in the record was presented in the Section V grid analysis prepared by the appellants. The Board has given reduced weight to appellants' comparables #1 and #2 as these are described as two-story dwelling which differ from the subject one-story dwelling. The Board has also given reduced weight to appellants' comparable #4 which lacks a basement foundation as compared to the subject with a basement.

The Board finds on this record the only potentially comparable dwelling to the subject was appellant's comparable #3, a one-story home containing 2,090 square feet of living area, but this home is of an "unknown" age and therefore, little weight can be placed on this comparable when compared to the subject dwelling that was constructed in 2013. Appellants' comparable #3 had an improvement assessment of \$31,010 or \$16.95 per square foot of living area. The subject's improvement assessment of \$66,580 or \$32.48 per square foot of living area is greater than the only similar comparable in this record, but without knowing the age of appellant's comparable #3 as compared to the subject dwelling that is 2 years old, the Board cannot determine if the subject dwelling is inequitably assessed. Based on this record the Board finds the appellants 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.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Troy & Maria Sage
1466 CR 2400 N
Champaign, IL 61822

COUNTY

Champaign County Board of Review
Champaign Co Brookens Admin Cntr
1776 East Washington Street
Urbana, IL 61802