



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

APPELLANT: James & Patsy Hopper  
DOCKET NO.: 15-00046.001-R-1  
PARCEL NO.: 46-20-26-202-032

The parties of record before the Property Tax Appeal Board are James & Patsy Hopper, 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:** \$ 5,500  
**IMPR.:** \$29,280  
**TOTAL:** \$34,780

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 condominium of vinyl exterior construction that has 1,278 square feet of living area. The dwelling is 37 years old. The property features central air conditioning and a one-car garage. The subject has a 5,400 square foot site. The subject property is located in City of Champaign Township, Champaign County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information pertaining to the sale of the subject property. The evidence shows subject property sold in August 2014 for \$78,000 or \$61.03 per square foot of living area including land. The appellants completed Section IV of the residential appeal petition disclosing the property was not advertised for sale in the open market and the parties involved in the sale were related family members. The subject's sale was the result of an estate settlement. The appellants submitted a copy of the settlement statement associated with the sale of the subject property.

In further support of the overvaluation claim, the appellants submitted one comparable sale located adjacent to the subject property. According to the Multiple Listing Service sheet submitted, the property is composed of a one-story condominium of vinyl exterior construction. The dwelling has 1,135 square feet of living area and is situated on a 4,782 square foot site. The dwelling was built in 1982. The property features central air conditioning, a fireplace and a one-car garage. It sold in February 2013 for \$80,000 or \$70.48 per square foot of living area including land.

The appellants argued the family of the estate agreed the sale price of \$78,000 was fair and equitable due to its size, age and condition, which was almost identical to the adjacent unit that sold for \$80,000. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,780. The subject's assessment reflects an estimated market value of \$103,854 or \$82.05 per square foot of living area including land area when applying Champaign County's 2015 three-year average median level of assessment of 33.17%.

In support of the subject's assessment, the board of review submitted twelve comparable sales located from .25 to 4.5 miles from the subject. The comparables consist of one-story, one and one-half story or two story condominiums of brick and wood or vinyl exterior construction that were 20 to 41 years old. The comparables have central air conditioning, nine comparables have a fireplace and each comparable has a one-car or two-car garage. The dwellings range in size from 1,120 to 1,400 square feet of living area. The comparables sold from April 2014 to December 2015 for prices ranging from \$105,000 to \$135,000 or from \$75.38 to \$102.01 per square foot of living area including land.

With respect to the appellants' evidence, the board of review argued the subject's sale was invalid because it was between related parties. The board submitted a copy of the Real Estate Transfer Declaration associated with the sale of the subject. The document shows the subject property was not advertised for sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 appellants failed to meet this burden of proof.

The Board gave less weight to the subject's June 2015 sale price. The Board finds the subject's sale does not meet two of the key fundamental elements of an arm's-length transaction. The evidence in this record shows the subject property was not advertised for sale in the open market and the parties involved in the transaction were related family members. Therefore, the subject's

sale price was given little weight and is not considered indicative of fair market value. Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

Illinois Courts has stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 256 (1970) and Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4<sup>th</sup> Dist. 1988). Although the appellants' evidence indicates the subject's transaction was between a willing, knowledgeable buyer and seller, the Board finds the transaction was not advertised for sale on the open market and is not typical of the due course of business and trade. The subject's Real Estate Transfer Declaration and the appellants' appeal petition clearing establish that the subject property was not advertised for sale. Thus, the general public did not have the opportunity to purchase the subject property at any negotiated sale price.

The parties submitted 13 comparable sales for the Board's consideration. The Board gave less weight to the comparable sale submitted by the appellants. This property sold in 2013, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to comparables #1, #4, #5, #6, #7, #9, #10 and #12 submitted by the board of review. Seven comparables are not proximate to the subject in location being from 2 to 4.5 miles from the subject. Five comparables are dissimilar one and one-half story or two-story dwellings in comparison to the subject's one-story design. Five comparables are newer in age when compared to the subject. The Board finds the remaining four comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold from April 2014 to June 2015 for prices ranging from \$112,000 to \$120,000 or from \$81.41 to \$102.01 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$103,854 or \$82.05 per square foot of living area including land, which is less than the most similar comparable sales contained in the record on an overall basis and within the range on a per square foot basis. The Board further finds this evidence demonstrates the subject's sale price of \$78,000 or \$61.03 per square foot of living area including land was not reflective of market value. Therefore, no reduction in the subject's assessment is warranted.

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



Member



Acting 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:

October 20, 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

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