



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

APPELLANT: Robby and Elizabeth Frerichs
DOCKET NO.: 16-00018.001-R-1
PARCEL NO.: 15-13-12-352-005

The parties of record before the Property Tax Appeal Board are Robby and Elizabeth Frerichs, 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: \$6,990
IMPR.: \$37,670
TOTAL: \$44,660

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 2016 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 duplex-style dwelling of frame exterior construction with 1,345 square feet of living area. The dwelling was constructed in 2014. Features of the home include a concrete slab foundation, central air conditioning and an attached two-car garage of approximately 419 square feet of building area. The property has an approximately 5,198 square foot site and is located in Mahomet, Mahomet Township, Champaign County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located in close proximity to the subject. As part of the appeal, the appellants included a brief which reported that each of the comparable properties were built in 2009 by the appellants' construction company with the only notable difference when compared to the subject 2014 dwelling was a crawl-space foundation for the comparables as compared to a slab foundation and hip roofs as compared to the subject's gable roof.

In the Section V grid analysis, the appellants reported the four comparables each consist of one-story duplex-style dwellings of frame exterior construction that were built in 2009. The homes each contain 1,345 square feet of living area with crawl-space foundations, central air conditioning and attached two-car garages. The comparables have improvement assessments of \$34,250 or \$34,520 or \$25.46 or \$25.67 per square foot of living area.

Based on this evidence and argument, the appellants requested a reduced improvement assessment for the subject of \$34,520 or \$25.67 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 \$44,660. The subject property has an improvement assessment of \$37,670 or \$28.01 per square foot of living area.

In response to the appellants' evidence, the board of review noted the difference in age of the suggested comparable dwellings along with the differences in foundation and roof styles.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same subdivision as the subject dwelling. The comparables each consist of one-story duplex-style dwellings of frame exterior construction that were built in 2008 or 2013. The homes each contain either 1,250 or 1,382 square feet of living area, have crawl-space foundations, central air conditioning and attached two-car garages. The comparables have improvement assessments of \$37,450 or \$39,980 or \$28.93 or \$29.96 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board finds that each of the comparables presented is older than the subject dwelling, has a crawl-space foundation and the homes range in dwelling size from 1,250 to 1,382 square feet of living area which brackets the subject's dwelling size of 1,345 square feet of living area.

These eight suggested comparables had many similarities to the subject dwelling and had improvement assessments that ranged from \$34,250 to \$48,310 or from \$25.46 to \$29.96 per

square foot of living area. The subject's improvement assessment of \$37,670 or \$28.01 per square foot of living area falls within the range established by the comparables in this record, despite the fact that the subject dwelling is newer than each of the comparable dwellings presented by both parties. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: _____

May 15, 2018



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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