



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

APPELLANT: Kevin Krall
DOCKET NO.: 17-00084.001-R-1
PARCEL NO.: 07-08-31-100-002

The parties of record before the Property Tax Appeal Board are Kevin Krall, 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: \$ 9,950
IMPR.: \$68,540
TOTAL: \$78,490

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2017 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 and one-half story geodesic dome style dwelling of wood frame exterior construction that has 1,977 square feet of living area. The dwelling was built in approximately 1992. Features include a full unfinished basement, central air conditioning and a 1,040 square foot three-car garage. The subject property is located in Condit Township, Champaign County.

The appellant contends assessment inequity as the basis of the appeal.¹ The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located from across the road to approximately one mile from the subject. The comparables consists two, "standard" one-story dwellings; a "standard" two-story dwelling; and a one-story "dome" style dwelling of wood frame exterior construction.

¹ The appellant also marked "comparable sales" as a basis of the appeal but did not submit any comparable sales that occurred proximate in time to the January 1, 2017 assessment date at issue.

Comparables #1, #3 and #4 are from 30 to 33 years old while the age of comparable #2 was not disclosed. One comparable has a full unfinished basement; one comparable has partial basement that is finished; and two comparables do not have a basement. Other features include central air conditioning and garages that range in size from 528 to 936 square feet of building area. Three comparables have a fireplace. The dwellings range in size from 2,000 to 3,000 square feet of living area and have improvement assessments ranging from \$49,470 to \$69,570 or from \$20.81 to \$34.79 per square foot of living area.

In further support of the inequity claim, the appellant submitted a list of seven properties that depicted their improvement assessments from 2005 through 2012. Since 2005, six of the seven properties had their improvement assessments increased by rates ranging from 29.2% to 46.4%. Since 2012, seven properties had their improvement assessments changed from a -10.6% to 17.2%. The appellant argued the subject's improvement assessment was inequitably increased by 49.6% from 2005 and 17.5% since 2012. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$78,490. The subject property has an improvement assessment of \$68,540 or \$34.67 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and a grid analysis of four assessment comparables located from across the street to one mile from the subject. One comparable was also utilized by the appellant. The comparables consist of a one-story dwelling; a one and one-half story dwelling; and two, two-story dwellings of wood frame exterior construction that are 9 to 44 years old. One comparable does not have a basement; one comparable has a partial unfinished basement; and two comparables have partial finished basements. Other features include central air conditioning and garages that range in size from 504 to 806 square feet of building area. Three comparables have a fireplace. The dwellings range in size from 1,876 to 2,696 square feet of living area and have improvement assessments ranging from \$58,350 to \$84,420 or from \$28.08 to \$45.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the comparables submitted by the board of review have had improvement assessment increases from tax years 2005, 2008 or 2012 to 2017 at lower percentage rates than the subject. The appellant further argued the board of review failed to address the argument that the subject improvement assessment has increased at a higher percentage rate than other similar situated properties.

Conclusion of Law

The taxpayer argued 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.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to comparables #1, #3 and #4 submitted by the appellant. The Board finds appellant's comparables #1 and #3 are standard one-story style dwellings, less similar to the subject's multi-level, one and one-half story dome style dwelling. Appellant's comparable #4, though similar in design, is larger in dwelling size and is located approximately one mile from the subject. The Board also gave less weight to comparables #1 and #2 submitted by the board of review. Comparable #1 is a standard one-story style dwelling, less similar to the subject's multi-level, one and one-half story dome style dwelling. Moreover, comparable #1 is considerably newer in age when compared to the subject. Comparable #2 is larger in dwelling size and is located approximately one mile from the subject. The Board finds the remaining two comparables are more similar to the subject in location, design, dwelling and some features. However, these properties are older in age, have less bathrooms, inferior foundations and smaller garages, requiring upward adjustments. They have improvement assessments of \$69,570 and \$58,350 or \$34.79 and \$28.08 per square foot of living area, respectively. The subject property has an improvement assessment of \$68,540 or \$34.67 per square foot of living area, which falls between the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

In further support of the inequity claim, the appellant argued the subject's 2017 assessment increased by 49.6% from 2005 and 17.5% since 2012. The appellant cites six properties that had their improvement assessments increased from 29.2% to 46.4% since 2005 and seven properties had their improvement assessments changed from a -10.6% to 17.2% since 2012. The Board finds this type of argument is not a persuasive indicator demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

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 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 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.

Based on this analysis, the Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. Thus, 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(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: September 17, 2019



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

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