



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

APPELLANT: Steven Murawski  
DOCKET NO.: 17-00108.001-R-1  
PARCEL NO.: 45-20-20-181-024

The parties of record before the Property Tax Appeal Board are Steven Murawski, 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:** \$33,510  
**IMPR.:** \$151,970  
**TOTAL:** \$185,480

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.

**Preliminary Matter**

The initial issue raised in reviewing this record concerns the living area square footage calculations of the subject and the respective parties' comparables. The appellant, a pro se taxpayer/owner of the subject property, utilized the applicable property record cards depicting the ground floor living area for both the two-story and one-story portions of the respective dwellings thereby understating the total living area square footage in the respective homes. The board of review inexplicably utilized data drawn from Multiple Listing Service (MLS) listing sheets rather than the official records of the assessor's office as set forth on the respective property record cards maintained by the assessing officials. Living area square footages set forth on MLS listing sheets are by their very nature not guaranteed and thus the Board finds that little weight can be placed on the data provided by the board of review.

Furthermore, while the Property Tax Appeal Board finds that the subject dwelling, based solely on the schematic drawing found on its property record card, contains 3,857 square feet of above-

grade living area, the Board further finds it is unable to utilize this data due to the inconsistent presentation by the board of review and poor and contradictory data found on the respective property record cards that were submitted in this matter. Thus, for ease of analysis, the Board will analyze only the ground floor living area based on the property record cards (i.e., the footprint) for purposes of the analysis in this decision.

### **Findings of Fact**

The subject property consists of a part two-story and part one-story dwelling of aluminum siding exterior construction with 2,058 square feet of ground-floor living area.<sup>1</sup> The dwelling was constructed in 2006. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, an 888 square foot garage and a 495 square foot inground swimming pool. The property has an approximately 11,922 square foot site and is located in City of Champaign Township, Champaign County.

While the basis of the appeal was marked as comparable sales, the Property Tax Appeal Board finds that only two recent sales were submitted concerning comparables #1 and #2. A minimum of three recent sales are necessary to establish a market value argument based upon comparable sales data (86 Ill.Admin.Code §1910.65(c)(4)). The record does, however, contain assessment data for all six comparables presented and thus this data will be analyzed for both the land and improvement assessment reductions requested by the appellant.

In support of an inequity argument, the appellant submitted information on six comparables along with copies of the applicable property record cards. Comparables #1, #2 and #3 are each located in close proximity to the subject property. The parcels range in size from 19,688 to 11,909 square feet of land area and have land assessments ranging from \$24,170 to \$33,150 or from \$2.12 to \$3.07 per square foot of land area.

The comparable parcels are improved with either two-story or part two-story and part one-story dwellings of frame exterior construction. The homes were built between 2004 and 2008 and have ground-floor living areas ranging from 1,528 to 2,667 square feet.<sup>2</sup> Each home has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 247 to 1,008 square feet of building area. Comparable #1 has a 448 square foot inground swimming pool. The comparables have improvement assessments ranging from \$94,510 to \$160,250 or from \$47.07 to \$87.66 per square foot of ground-floor living area.

Appellant's comparables #1 and #2 sold in March 2017 and November 2016 for prices of \$650,000 and \$610,000 or for \$355.58 and \$228.72 per square foot of ground-floor living area, respectively.

Based on the foregoing evidence, the appellant requested reductions in the subject's land and improvement assessments to the pre-equalized assessments (i.e., reductions by the 1.0210 factor

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<sup>1</sup> Both the appellant and the board of review submitted copies of the subject's property record card, but the parties reported differing dwelling sizes for the subject. See the "Preliminary Matter" portion of this decision explaining the analysis that had to be utilized due to the conflict and poor data presented by the board of review.

<sup>2</sup> The appellant had a calculation error in the ground floor living area of comparable #2.

that was applied to all non-farm property in the township for tax year 2017)<sup>3</sup> of \$32,820 or \$2.75 per square foot of land area and \$148,840 or \$72.32 per square foot of ground-floor living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,480. The subject property has a land assessment of \$33,510 or \$2.81 per square foot of land area and an improvement assessment of \$151,970 or \$73.84 per square foot of ground-floor living area. The subject's assessment reflects a market value of \$558,002 or \$271.14 per square foot of ground-floor living area, land included, when using the 2017 three year average median level of assessment for Champaign County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both equity data and recent sales information along with copies of the subject's property record card, copies of MLS listing sheets for the subject and comparables along with a memorandum. The board of review's memorandum outlined the dwelling size calculations presumably made by the appellant based on the property record cards. The board of review also noted that four of the six sales reported by the appellant did not occur proximate in time to the valuation date at issue of January 1, 2017. Lastly, given the sales of the subject property in 2012 and 2013 for \$675,000 and \$655,000, respectively, the board of review argued that the subject's 2017 estimated market value based on its assessment was not excessive.

Furthermore, in the memorandum, the board of review reported "due to the physical inspections and measurements required of real estate brokers when listing properties" supplied copies of three separate listings of the subject depicting living areas of either 3,147 or 3,158 square feet. Next, the board of review reported in its grid analysis that the subject property contains 3,147 square feet of above-grade living area, despite acknowledging that the township assessor reported a dwelling size for the subject of 2,646 square feet on the property record card.

The four comparables presented by the board of review are located either .5 of a mile or one mile from the subject. None of the comparables are located in the same subdivision as the subject property. The parcels range in size from 13,500 to 21,000 square feet of land area and have land assessments ranging from \$29,760 to \$33,130 or from \$1.56 to \$2.25 per square foot of land area.

The parcels are each improved with either a one-story or a two-story dwelling of brick or frame and masonry exterior construction. The homes were built between 1997 and 2007 and range in reported living area square footage as set forth on MLS listing sheets from 2,832 to 3,340 square feet of living area. Each dwelling has a basement with finished area, central air conditioning and a three-car garage. Comparables #1, #2 and #3 each have one or two fireplaces. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$87,080 to \$240,770 or from \$30.75 to \$72.09 per square foot of living area.

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<sup>3</sup> Note: An equalization factor is one that is applied to assessed valuation that raises or lowers the level of assessments to the mandated level of 331/3 percent of market value (intra-county factors may be used by a county to bring all property to a uniform level). Factors are sometimes referred to as multipliers. (See *Publication 136, Property Assessment and Equalization* published by the Illinois Department of Revenue).

The comparables sold from August 2016 to June 2018 for prices ranging from \$603,000 to \$740,000 or from \$208.68 to \$225.06 per square foot of living area, including land.

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

In a three-page written rebuttal, the appellant objected to consideration of board of review comparable sales #1 and #4 which sales did not occur until long after the assessment of the subject property was established in July 2017. The board of review purportedly comparable parcels are mostly much larger than the subject lot. The comparables presented by the board of review are not within the subject's neighborhood and are at least one-half mile from the subject.

As to the dwelling sizes of the board of review comparables, the appellant argued that each of these homes far exceed the subject's living area. The appellant acknowledged a lack of understanding of "how to properly read the property record card" and now understands the subject dwelling has a recorded size of 2,646 square feet according to the assessor. In this regard, the appellant argued applying the recorded square footage to the subject results in an improvement assessment of \$57.43 per square foot of living area. The appellant also noted that data of dwelling sizes in MLS sheets is not guaranteed; in response to the MLS data reliance by the board of review, the appellant stated "today Zillow® lists my property value at \$489,904 and Trulia® lists it at \$490,151, despite what I paid for it over five years ago." The appellant also notes that listing prices do not necessarily reflect final actual sale prices of properties.

The appellant asserts that the most comparable dwelling in size is board of review comparable #4, a one-story home, that supports a reduction in the subject's assessment despite its location a mile away and superior brick exterior construction. On page 3 of the rebuttal, the appellant reported corrections to the dwelling sizes of appellant's comparables #1, #2 and #3 as ranging from 1,783 to 2,836 square feet of living area.

Acknowledging that appellant's comparables #4, #5 and #6 lack sales data within the prior three year period, the appellant argued the data was "meant to demonstrate an important point of assessment inequity on newcomers to Champaign." The appellant contends that the application of a township multiplier "further inflates the relative tax burden disparity between established neighborhood residents and newer homeowners."

### **Conclusion of Law**

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.

The parties submitted a total of ten comparables with equity data to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the board of review comparables which are distant from the subject, consist of one-story dissimilar dwellings and/or larger dwellings than the subject home.

As to the land inequity argument, the Board finds the best evidence of assessment equity to be the comparables presented by the appellant which have land assessments ranging from \$2.12 to \$3.07 per square foot of land area. The subject has a land assessment of \$2.81 per square foot of land area which falls within the range established by the best comparables in the record. Based on this record, the Board finds the appellant 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 warranted.

As to the improvement inequity argument, the Board finds the best evidence of assessment equity to be appellant's comparables which have varying degrees of similarity to the subject. These comparables had improvement assessments that ranged from \$94,510 to \$160,250 or from \$47.07 to \$87.66 per square foot of ground-floor living area. The subject's improvement assessment of \$151,970 or \$48.29 per square foot of ground-floor living area falls within the range established by the best 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.

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). Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1<sup>st</sup> Dist. 1983); People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970); People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

While the parties submitted a total of ten comparable sales, the Board finds that the appellant's comparables #3, #4, #5 and #6 did not occur proximate in time to the valuation date at issue of January 1, 2017. The Board has given little weight to board of review sales #2 and #4 as these properties consist of dissimilar one-story homes as compared to the subject's two-story design.

The Property Tax Appeal Board finds the best evidence of the subject's fair market value in this record are appellant's comparables #1 and #2 along with board of review comparables #1 and #3. These comparables sold between November 2016 and June 2018 for prices ranging from \$610,000 to \$697,000, including land. The subject has an estimated market value based on its assessment of \$558,002, including land, which is below the best comparable sales in the record that occurred most proximate in time to the valuation date at issue of January 1, 2017 and which are similar to the subject in design, age, size and some features. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

In conclusion, based on the record evidence, the Board finds no reduction in the subject's assessment is warranted on grounds of lack of assessment uniformity either as to the land or the improvement assessment. The Board further finds that the subject's estimated market value as reflected by its assessment is below the most recent comparable sales evidence in the record and therefore, no reduction is warranted on grounds of overvaluation of the subject.

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: August 18, 2020



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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