



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

APPELLANT: Patrick Ridgley
DOCKET NO.: 17-00130.001-R-1
PARCEL NO.: 03-20-27-102-010

The parties of record before the Property Tax Appeal Board are Patrick Ridgley, 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 **a reduction** 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: \$15,150
IMPR.: \$59,670
TOTAL: \$74,820

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 two-story dwelling of frame construction with a vinyl exterior containing 2,050 square feet of living area. The dwelling was constructed in 1989 and is approximately 28 years old. Features of the home include a full basement with 924 square feet of finished area, central air conditioning, one fireplace and a two-car garage with 550 square feet of building area. The property has a 9,775 square foot site and is located in Champaign, Champaign Township, Champaign County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with two-story dwellings of frame or frame and brick construction that range in size from 1,958 to 2,462 square feet of living area. The dwellings range in age from 14 to 25 years old. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and a 2-car or a 2.5-car garage. The properties have sites ranging in size from 9,020 to 17,060 square feet of land

area. The comparables are located from .04 to 1.9 miles from the subject property. The sales occurred from January 2017 to September 2017 for prices ranging from \$235,000 to \$251,000 or from \$96.55 to \$128.19 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$74,820, which reflects a market value of approximately \$224,460 or \$109.49 per square foot of above grade finished area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,580. The subject's assessment reflects a market value of \$242,419 or \$118.25 per square foot of 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 three comparable sales improved with two-story dwellings with cedar or vinyl exteriors that range in size from 2,150 to 2,335 square feet of living area. The dwellings were constructed from 1986 to 2003. Two comparables have basements with one having finished area, each comparable has central air conditioning, each comparable has one or two fireplaces, and each comparable has a two-car garage. These properties sold in July and August 2017 for prices ranging from \$257,000 to \$270,000 or from \$111.30 to \$123.26 per square foot of living area, including land.

In its written narrative the board of review explained the primary difference between the subject and the comparable properties is the subject's finished basement. The board of review further noted the subject's current assessment reflects a market value less than the subject's 2013 purchase price of \$255,900. The board of review contends the comparables submitted justify the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the subject's July 2013 purchase price predates the assessment date at issue by approximately 42 months. The purchase price is given less weight considering the sales submitted by the parties that occurred more proximate in time to the assessment date at issue.

The parties submitted ten sales to support their respective positions. Only two comparables, appellant's comparable #6 and board of review comparable #2, had prices per square foot of above grade living area above the square foot value reflected by the subject's assessment, however, these dwellings were significantly newer than the subject dwelling which justifies their higher values. The remaining comparables had unit prices ranging from \$96.55 to \$115.63 per square foot of living area. The four comparables most similar to the subject in age were appellant's comparables #1, #4, #5 and #7. These properties had unit prices ranging from \$96.55

to \$106.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$118.25 per square foot of living area, including land, which is above the comparable sales most like the subject in age. Each of these comparables is inferior to the subject's finished basement area, which would require upward adjustments. Considering these factors, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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(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 21, 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

AGENCY

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