



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

APPELLANT: Anna Kaluzny
DOCKET NO.: 18-00728.001-R-1
PARCEL NO.: 91-21-15-352-010

The parties of record before the Property Tax Appeal Board are Anna Kaluzny, 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: \$9,560
IMPR.: \$32,200
TOTAL: \$41,760

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 2018 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 is improved with a one-story dwelling of frame and vinyl siding exterior construction containing approximately 1,544 square feet of living area.¹ The dwelling was built in 1998. Features of the home include a crawl space foundation, central air conditioning, one fireplace and an attached two-car garage with 500 square feet of building area. The property has a site with approximately 7,700 square feet of land area and is located in Urbana, Cunningham Township, Champaign County.

¹ The appellant described the dwelling as having 1,529 square feet of living area, which is equivalent to the size of the home as reported on a copy of the Multiple Listing Service listing of the subject property submitted by the board of review. The board of review reported the subject dwelling as having 1,544 square feet of living area, which is supported by a copy of the subject's property record containing a schematic diagram of the home with dimensions. The Board finds the best evidence of size to be reflected on the subject's property record card.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings with siding exteriors that have either 1,248 or 1,569 square feet of living area. The homes were built in 1999 and 2001. Each home has a crawl space foundation, central air conditioning and a two-car attached garage with either 400 or 430 square feet of building area. The comparables are located along the same street and within one block of the subject property. The appellant provided photographs of the subject property and the comparables, which depict homes with similarities to the subject dwelling. The comparables have improvement assessments that range from \$27,030 to \$30,690 or from \$17.58 to \$21.66 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$27,950 or \$18.10 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 property of \$41,760. The subject property has an improvement assessment of \$32,200 or \$20.85 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of frame and vinyl siding exterior construction that range in size from 1,289 to 1,557 square feet of living area. The homes were built in 1995, 2004 and 2003, respectively. Each property has a crawl space foundation, central air conditioning and a two-car garage. Two comparables each have one fireplace. Comparable #1 is located next to the subject property while comparables #2 and #3 are located one block from the subject and within the same subdivision/neighborhood as the subject property. These properties have improvement assessments ranging from \$26,900 to \$33,310 or from \$20.87 to \$23.87 per square foot of living area. The board of review also indicated these properties sold in March and December 2018 for prices ranging from \$134,000 to \$148,000 or from \$97.56 to \$103.40 per square foot of living area, including land. To document the appeal the board of review submitted copies of the property record cards and Multiple Listing Service listing sheets for the subject property and each comparable.

In rebuttal, the board of review argued that the appellant's comparables "bracket" the subject's improvement assessment on a square foot basis, also demonstrating the subject is uniformly assessed. The board of review requested the subject's assessment remain the same.

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 record contains six comparables submitted by the parties that are relatively similar to the subject in style, age, size and features with the exception only two of the comparables have a fireplace as does the subject property. The comparables have improvement assessments ranging

from \$26,900 to \$33,310 or from \$17.58 to \$23.87 per square foot of living area. Board of review comparables #2 and #3 are most similar with respect to features in that each property has a fireplace as does the subject property. These two comparables have improvement assessments of \$23.87 and \$21.39 per square foot of living area, respectively. The subject's improvement assessment of \$32,200 or \$20.85 per square foot of living area falls within the range established by the comparables in this record and well supported by board of review comparables #2 and #3, the two comparables with fireplaces.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence 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.

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:

February 16, 2021



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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