



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

APPELLANT: Gerald Marshall  
DOCKET NO.: 19-00012.001-R-1  
PARCEL NO.: 03-20-21-178-017

The parties of record before the Property Tax Appeal Board are Gerald Marshall, 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:** \$42,100  
**IMPR.:** \$72,890  
**TOTAL:** \$114,990

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 2019 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 brick and wood exterior construction with 2,754 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partially finished basement, central air conditioning, four fireplaces and a 2-car garage. The property has a 17,329 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 three comparable properties that were located within the Lincolnshire neighborhood. The comparables had lots ranging in size from 15,183 to 19,286 square feet of land area that were improved with two-story dwellings of wood or brick exterior construction. The homes ranged in size from 2,992 to 4,574 square feet of living area and were built between 1973 and 1983. Two comparables had finished partial basements and one comparable did not have a basement foundation. Other features included central air

conditioning, from one to three fireplaces and either a 2-car or a 3-car garage. The comparables sold in October 2018 or October 2019 for prices ranging from \$212,000 to \$280,000 or from \$63.47 to \$78.54 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$75,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,990. The subject's assessment reflects a market value of \$346,251 or \$125.73 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Champaign County of 33.21% 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 properties that were located within the Lincolnshire neighborhood. The comparables had lots ranging in size from 12,333 to 18,695 square feet of land area that were improved with one-story or two-story dwellings of brick and wood, brick and vinyl or vinyl exterior construction. The homes ranged in size from 2,495 to 2,891 square feet of living area and were built between 1967 and 1999. Two comparables had unfinished partial basements and one comparable did not have a basement foundation. Other features included central air conditioning, one or two fireplaces and either a 2-car or a 3-car garage. The comparables sold from July 2019 to June 2020 for prices ranging from \$320,000 to \$379,900 or from \$128.26 to \$136.83 per square foot of living area, including land. The board of review's evidence included a letter disclosing that the subject features both a golf course view and a pond view within the Lincolnshire Golf Course. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal conceding that the subject is in an upper-class neighborhood, however, the appellant argued that the board of review has no evidence that the inside of the subject is in good condition. In addition, the appellant argued that one of the appellant's comparables, which also has a superior view, sold for \$100,000 less than its assessed value.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's contention that the subject's interior is not in good condition as reported by the board of review, the Board finds that the appellant submitted no evidence to support the subject's interior condition and therefore gives less weight to the appellant's argument.

The parties submitted a total of six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2, due to their significantly larger sizes when compared to the subject. The Board also gave less weight to the board of review's

comparable #1 due to its sale date occurring greater than 17 months after the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables were more similar to the subject in location, style, age, size and most features. However, two of the parties best comparables did not have a basement foundation, unlike the subject. Nevertheless, the best comparables sold from July to October 2019 for prices ranging from \$235,000 to \$379,900 or from \$78.54 to \$136.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$346,251 or \$125.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is well supported. Based on the evidence in this record, the Board finds 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: May 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Gerald Marshall  
1911 Trout Valley  
Champaign, IL 61822

COUNTY

Champaign County Board of Review  
Champaign Co Brookens Admin Cntr  
1776 East Washington Street  
Urbana, IL 61802