



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

APPELLANT: Troy Walker  
DOCKET NO.: 21-05060.001-R-1  
PARCEL NO.: 12-14-35-328-018

The parties of record before the Property Tax Appeal Board are Troy Walker, 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:** \$7,380  
**IMPR.:** \$22,980  
**TOTAL:** \$30,360

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 2021 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 1-story dwelling of vinyl siding exterior construction with 960 square feet of living area. The dwelling is approximately 50 years old. The property is located in Champaign, Hensley Township, Champaign County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located on the same street as the subject. The comparables are improved with 1-story homes,<sup>1</sup> three of which have vinyl siding exterior construction. The homes each have 960 square feet of living area. Two homes are approximately 50 years old and one home is approximately 51 years old. Three comparables each have a garage. The comparables have improvement assessments ranging from \$7,620 to \$24,160 or from \$7.94 to \$25.17 per square foot of living area.

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<sup>1</sup> The appellant presented photographs of the comparables depicting 1-story homes.

The appellant disclosed the appellant purchased the subject property in 2006 for a price of \$43,000. The appellant presented a copies of a Sales Contract and a Petition for Authority to Sell Real Estate of Ward at Private Sale relating to such purchase. The appellant explained that the subject property was purchased with another parcel for a total purchase price of \$93,000, of which \$43,000 was allocated to the subject, but the county's records erroneously show a sale price of \$93,000 for both properties.

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 total assessment for the subject of \$30,360. The subject property has an improvement assessment of \$22,980 or \$23.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables where comparables #1 through #5 are the same properties as the appellant's comparables #1 through #5, respectively. The board of review's comparable #6 is located on the same street as the subject and has 960 square feet of living area.<sup>2</sup> This comparable is reported to have an improvement assessment of \$30,760 or \$32.04 per square foot of living area.

The board of review submitted a brief contending that the \$93,000 sale price appearing in county records had no bearing on the subject's 2021 tax year assessment; however, the board of review argued that there was no evidence that the 2006 sale was an arm's length transaction or how the purchase price was allocated to each property. The board of review asserted the subject's assessment was \$19,750 in 2006 and has been adjusted since then only by the equalization factor for each year.

The board of review also argued that the appellant's comparable #2 is in poor condition and presented assessment information for this property, disclosing it sold in December 2020 for a price of \$22,500 and sold again in January 2021 for a price of \$45,000.

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

In written rebuttal, the appellant reported the subject is in fair condition; comparable #1 has a new roof and a garage; comparable #2 is in a similar condition as the subject; comparable #3 has a newer roof and its garage was converted to living area; comparable #5 has a newer roof and siding and a garage; and the board of review's comparable #6 has a new roof and siding and a fenced yard. The appellant argued the subject has historically been taxed proportionately higher than the comparables.<sup>3</sup> The appellant argued that inflation and higher interest rates are

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<sup>2</sup> The board of review did not disclose whether comparable #6 has a garage or any other amenities.

<sup>3</sup> The Board notes that only the subject's 2021 tax year assessment is at issue in this appeal.

negatively affecting the market and presented a comparable sale located on the subject's street which sold for \$45,000 in 2019.<sup>4</sup>

### **Conclusion of Law**

The appellant 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 a total of six equity comparables, with five common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #4, which was reported to be in poor condition unlike the subject. The Board also gives less weight to the appellant's comparables #1, #3, and #5, which each feature a garage unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparable #6, which are similar to the subject in dwelling size, location, and features. These two comparables have improvement assessments of \$24,160 and \$30,760 or of \$25.17 and \$32.04 per square foot of living area, respectively. The subject's improvement assessment of \$22,980 or \$23.94 per square foot of living area falls below the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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.

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<sup>4</sup> The Board notes this appeal is based on assessment inequity, and thus, the Board shall not further consider the appellant's overvaluation arguments in rebuttal.

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:

April 18, 2023



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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