



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

APPELLANT: Fadi Awayda
DOCKET NO.: 21-05116.001-R-1
PARCEL NO.: 15-13-29-376-011

The parties of record before the Property Tax Appeal Board are Fadi Awayda, 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: \$16,320
IMPR.: \$55,820
TOTAL: \$72,140

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 2-story dwelling of brick and cedar exterior construction with 2,799 square feet of living area. The dwelling was constructed in 1972. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces, and a garage.¹ The property has a .7-acre site with a water view of the lake and is located in Seymour, Mahomet Township, Champaign County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant in Section IV of the appeal disclosed the subject property was purchased from "Champaign County Auction" on September 11, 2020 for a price of \$116,900. To document the sale, the appellant

¹ The appellant disputes the garage size listed in the board of review's grid. The board of review failed to provide a copy of the subject's property record card as required by the Property Tax Appeal Board's procedural rules (86 Ill.Admin.Code §1910.40(a)), however, the board of review provided a Multiple Listing Service (MLS) listing sheet for the subject which notes that the subject has a 2.5-car garage.

provided a "Receipt of Sale" from the Champaign County Circuit Court, Case No. 19 CH 180, disclosing the winning bid amount of \$116,800 and the bidder as PrimeLending, a PlainsCapital Company.² The document identifies the seller as the Champaign County Sheriff. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,140. The subject's assessment reflects a market value of \$216,247 or \$77.26 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Champaign County of 33.36% 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 located on the same street as the subject but which lack water and are not "lake lots." The comparables consist of 1-story, 1.5-story, or 2-story dwellings ranging in size from 2,356 to 2,784 square feet of living area. The dwellings were built from 1972 to 1997. Each dwelling has central air conditioning, a crawl-space foundation, and either a 2-car or a 3-car garage. Two comparables each have a fireplace. The parcels range in size from .65 acres to .82 acres. The comparables sold from June 2012 to May 2018 for prices ranging from \$200,000 to \$255,500 or from \$82.79 to \$107.17 per square foot of living area, including land.

On the grid analysis, the board of review wrote as to the subject "Sheriff Sale not arm's length [sic]." The board of review also submitted MLS listing sheets for the subject and comparables, where the listing for the subject depicts a closing date of February 1, 2018 and a sale price of \$205,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the subject's September 2020 sale constituted an arm's length sale due to the fact that it was listed "on Zillow.com, Realtor.com, and the Sheriff's website" and was available to the public.

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.

The appellant submitted data related to the reported September 2020 purchase of the subject property which the board of review argued was a non-arm's length Sheriff's sale along with three suggested comparable sale properties in support of their respective positions before the Property Tax Appeal Board.

² The recorded Receipt of Sale includes handwritten notations to insert the appellant's name as a bidder and to change the bid amount from \$116,800 to \$116,900.

Having fully examined the record, the Board gives little weight to the sale of the subject property due to the fact that the sale lacks the elements of an arm's length transaction. The sale was admittedly a court-ordered auction in which the seller was a government agency, and the property was sold by the Sheriff where the purchaser was given a Sheriff's deed. More importantly, and based on the only documentation in the record, the buyer is listed as PrimeLending, a PlainsCapital Company and there is no evidence in the record showing how the appellant, Fadi Awayda, acquired the property. These facts further undermine the conclusion that the property sold in an arm's length transaction reflective of fair cash value. Moreover, while the appellant contends the property was offered on the open market via various websites, there is no documentation in the record to support that assertion.

On this limited record, the Board placed the greatest weight on board of review comparable #1. Even though this sale occurred prior to the assessment date at issue, the sale demonstrates the sale of the subject property is not representative of fair cash value and lends credence to the appropriateness of the subject's assessment. This comparable is relatively similar to the subject in location, design, features, condition, and land area, noting that this property is somewhat smaller in dwelling size and is not situated on a lake, inferior to the subject. The comparable sold for \$255,500 or \$107.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$216,247 or \$77.26 per square foot of living area, including land, which is considerably less than the best comparable sale in this record. Based on 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:

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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