



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

APPELLANT: Curtis Marshall  
DOCKET NO.: 21-05382.001-R-1  
PARCEL NO.: 42-20-11-454-008

The parties of record before the Property Tax Appeal Board are Curtis Marshall, the appellant; and the Champaign County Board of Review.<sup>1</sup>

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:** \$19,420  
**IMPR.:** \$8,913  
**TOTAL:** \$28,333

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 frame exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1946. Features of the home include a full basement, central air conditioning, and a 400 square foot 2-car garage. The property has a 12,320 square foot site and is located in Champaign, Champaign City Township, Champaign County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in November 2020 for a price of \$55,000, the transaction was not between related parties, and the property was advertised for sale by the owner for approximately one year. The appellant also disclosed \$30,000 was spent in renovations before occupying the property. The appellant submitted a signed letter dated

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<sup>1</sup> The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

December 18, 2021 from the seller that the subject property was advertised for sale by “word-of-mouth” and multiple offers were made but the offer made by Curtis Marshall was the highest offer. To document the sale, the appellant submitted a settlement statement. The appellant also noted the property next door is assessed for \$22,200 and provided the Champaign County Property Tax Inquiry sheet for the property.<sup>2</sup> 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 \$53,330. The subject's assessment reflects a market value of \$159,862 or \$128.09 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 response to the appeal, the board of review questioned the “word of mouth” advertisement of the subject as meeting the qualifications of an arm’s length transaction where the 2-year average (2019-2021) of sale prices in the neighborhood was \$164,000.

In support of its contention of the correct assessment the board of review submitted Multiple Listing Service sheets on three comparable sales located on same street as the subject. These comparables have sites ranging in size from approximately 7,560 to 16,625 square feet of living area and are improved with 1-story or 1.5 story dwellings that range in size from 1,008 to 1,905 square feet of living area. The dwellings are approximately 61 to 75 years old and have basements with one having finished area. Each dwelling has central air conditioning and a 1-car or a 2.5-car garage. Two comparables each have one fireplace. The comparables sold from July 2019 to July 2021 for prices ranging from \$153,500 to \$172,000 or from \$80.58 to \$170.63 per square foot of living area, including land. Based on this evidence, the board of review requested no change to the subject’s assessment.

In written rebuttal, the appellant further argued that board of review made no argument that the sale of the subject was not a fair sale, and the Multiple Listing Service is not the only way to advertise a house. Furthermore, the appellant argued if the subject was worth \$160,000 when he purchased it, then why wouldn’t he immediately sell it and make a \$100,000 profit.

### **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.

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<sup>2</sup> The Board finds this equity comparable does not address the appellant’s overvaluation argument and will not be further addressed in this analysis.

The Board finds the best evidence of market value to be the purchase of the subject property in November 2020 for a price of \$55,000 plus the renovation costs of \$30,000 for a total value of \$85,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by owner, the property had been advertised for sale by the owner and it had been on the market for approximately one year. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board further finds the subject's assessment reflects a market value greater than the purchase price plus the renovation costs presented by the appellant. The Board finds the board of review did not adequately present any evidence to challenge the arm's length nature of the transaction. Furthermore, the Board gives less weight to the comparables submitted by the board of review due to differences from the subject dwelling in size, style and/or sold less proximate in time to the January 1, 2021 assessment date and less likely to be reflective of market value. The Board has examined the evidence in the record and finds that after considering the sale of the subject property plus the cost of renovations reported by the appellant, a reduction in the assessed valuation of the subject property commensurate with the appellants' 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: February 20, 2024



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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APPELLANT

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COUNTY

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