



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

APPELLANT: Mahomet-Seymour CUSD No. 3
DOCKET NO.: 23-03129.001-C-3
PARCEL NO.: 15-13-15-452-028

The parties of record before the Property Tax Appeal Board are Mahomet-Seymour CUSD No. 3, the appellant, by attorney S. Jeff Funk, of Miller, Tracy, Braun, Funk & Miller, Ltd in Monticello; the Champaign County Board of Review; and the Mahomet Investment Group, intervenor, by attorney Brian D. Mooty of Heyl, Royster, Voelker & Allen in Peoria.

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 as the appeal is **Dismissed**. The assessed valuation of the property is:

LAND: \$350,240
IMPR.: \$5,711,190
TOTAL: \$6,061,430

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 2023 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 an apartment complex, consisting of nine apartment buildings and a clubhouse that were constructed from 2021 to 2023. The property has a 568,358 square foot, or 13.05 acre, site and is located in Mahomet, Mahomet Township, Champaign County.

The appellant's appeal was based on undervaluation. The parties appeared before the Property Tax Appeal Board on November 20, 2025 at 10:30 a.m. for a hearing at the Scott M. Bennett Administrative Center in Urbana pursuant to prior written notice dated September 25, 2025. Appearing on behalf of the appellant was S. Jeff Funk of Miller, Tracy, Braun, Funk & Miller, Ltd in Monticello; and appearing on behalf of the Champaign County Board of Review were board members, John Bergee and Chris Diana; and appearing on behalf of the intervenor was

Brian D. Mooty of Heyl, Royster, Voelker & Allen in Peoria. In compliance with Section 16-190 of the Property Tax Code (35 ILCS 200/16-190) and Section 1910.98(a) of the Board's procedural rules (86 Ill. Adm. Code §1910.98(a)), the appellant provided a court reporter, who was present to transcribe the proceeding.

Conclusion of Law

Section 1910.98(b) of the Board's rules states: "The original certified transcript of a hearing shall be forwarded to the Property Tax Appeal Board and shall become part of the Board's official record of the proceedings on appeal. The court reporter's certified transcript should be forwarded as soon as possible, but no later than 60 days after the hearing." (86 Ill. Adm. Code 1910.98(b)).

Section 1910.69(d) of the Board's procedural rules states in relevant part: "Failure of the contesting party to furnish a court reporter's transcript within 60 days after the date of the hearing shall result in the dismissal of the appeal." 86 Ill. Adm. Code §1910.69(d).

Pursuant to Section 1910.98(b), the court reporter's certified transcript was due to the Board by January 20, 2026. As of January 30, 2026, the court reporter's transcript had not been received by the Board. The Board finds the appellant has failed to provide a court reporter's transcript to the Board within 60 days of the date of the November 20, 2025 hearing as required by Section 1910.98(b). The Board further finds that failure to furnish a court reporter's transcript as required by Section 1910.98(b) shall result in dismissal of the appeal pursuant to Section 1910.69(d). Based on this authority, the Property Tax Appeal Board hereby dismisses the appeal.

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

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 17, 2026



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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