



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

APPELLANT: Chris Beaird  
DOCKET NO.: 23-03392.001-R-1  
PARCEL NO.: 41-20-11-303-014

The parties of record before the Property Tax Appeal Board are Chris Beaird, 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 **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:** \$5,170  
**IMPR.:** \$16,488  
**TOTAL:** \$21,658

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 parties appeared before the Property Tax Appeal Board for a hearing at the Champaign County Board of Review Office in Urbana pursuant to a prior written notice. Appearing was the appellant, Chris Beaird and appearing on behalf of the Champaign County Board of Review were members Chris Diana and Susan Frobish.

The subject property consists of a 1-story dwelling of frame exterior construction with 950 square feet of living area. The dwelling was constructed in 1934 and has a partial basement. The property has a 6,534 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 completed Section IV – Recent Sale Data disclosing the subject property was purchased from Samuel Logan on June 7, 2023 for a price of \$65,000; the sale of the property

was not a transfer between family member or related corporations; the property was advertised for sale by word of mouth for an unknown period of time and the property was not sold due to a foreclosure action or sold using a contract for deed. To document the sale the appellant submitted the Settlement Statement that reiterated the sale price with a settlement date of May 31, 2023, and disclosed real estate commissions were paid to Ramshaw Real Estate. The appellant also submitted exterior photographs of the subject property.

The appellant testified that realtor Jordan Dunahee from Ramshaw Real Estate called him about the subject property. The appellant decided to look at the property and then made an offer of \$65,000 which was accepted by the owner. The appellant further stated that the realtor received a commission.

The appellant also submitted four comparable sales located within 3 blocks from the subject property. The comparables are described as 1-story dwellings of frame exterior construction ranging in size from 600 to 858 square feet of living area. Two comparables have central air conditioning. Three comparables each have a 1-car garage and one comparable has a carport. The comparables sold from January 2021 to December 2023 for prices ranging from \$48,000 to \$62,000 or from \$59.44 to \$80.00 per square foot of living area, including land.

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 \$29,900. The subject's assessment reflects a market value of \$89,736 or \$94.46 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Champaign County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review questioned the appellant's selection of comparable sales as the appellant made no adjustment for the comparables on the busy street of Mattis Avenue or for those near the railroad next to Columbia Avenue. The board of review asserts these comparables are the lowest sales in the neighborhood when other sales more similar and closer to the subject were omitted. The board of review further asserted that the subject property's sale was not arm's length. It was listed at \$129,985, got reduced to \$89,900 and subsequently went off the market on November 1, 2021 (See Exhibit B). The listing says the property "[Has] ... newly built deck ... New roof and paint in 2021". The board of review further noted the appellant purchased the subject in May 2023 for \$65,000, claiming the property was advertised by "word of mouth". Lastly the board of review stated the subject property was currently rented for \$850 a month and had mortgage of \$264,000 (See Exhibits C and D).

In support of its contention of the correct assessment the board of review, the board of review submitted two sheets of comparables more similar and closer to the subject property (Exhibit A). These comparables were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is

filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the comparables submitted by the board of review is given no weight.

Based on this evidence, the board of review believes the subject's assessment is equitable with surrounding properties and the current assessment is in line with the income approach to value which is a stronger indication of value over a non-arm's-length sale.

In written rebuttal, the appellant confirmed that he selected the lowest comparable sales to display that there were many other properties nearby to support the subject's purchase price. At the hearing and in written rebuttal, the appellant reiterated the poor condition of the subject property's foundation.

### **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.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2023 for a price of \$65,000. 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 a Realtor, the property had been advertised on the open market by word of mouth for an unknown period of time. In further support of the transaction the appellant submitted a copy of the settlement statement. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. *Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d 428, (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. *Rosewell v. 2626 Lakeview Limited Partnership*, 120 Ill.App.3d 369 (1st Dist. 1983), *People ex rel. Munson v. Morningside Heights, Inc.*, 45 Ill.2d 338 (1970), *People ex rel. Korzen v. Belt Railway Co. of Chicago*, 37 Ill.2d 158 (1967); and *People ex rel. Rhodes v. Turk*, 391 Ill. 424 (1945). The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value.

Based on this record the Board finds the subject property had a market value of \$65,000 as of January 1, 2023. Since market value has been determined the 2023 three-year average median

level of assessment for Champaign County of 33.32% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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 15, 2025



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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