



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

APPELLANT: Lisa & Walker Withrow
DOCKET NO.: 24-00095.001-R-1
PARCEL NO.: 29-26-25-310-003

The parties of record before the Property Tax Appeal Board are Lisa & Walker Withrow, the appellants; 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: \$8,760
IMPR.: \$29,290
TOTAL: \$38,050

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 1,024 square feet of living area. The dwelling was constructed in 1958. Features of the home include a basement with 20% finished area,¹ central air conditioning, and a 2-car garage. The property has a 6,534 square foot site and is located in Tolono, Tolono Township, Champaign County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on December 1, 2022 for a price of \$106,000. The appellants completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold by owner and was advertised through the Multiple Listing Service for 60 days, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellants submitted a copy of a settlement statement indicating

¹ Additional details regarding the subject property are found in the appellants' appraisal.

the property was advertised for sale and pages from an inspection report indicating certain items needing repairs on the inspection date of November 3, 2022.

The appellants submitted a letter contending that the subject is located next to railroad tracks and very close to a grain elevator. The appellants further contended the home needed repairs at the time of purchase, including window and roof replacement, cracked foundation, mold in the attic, attic ventilation issues, and electrical updates. The appellants asserted these repairs have not yet been made, but the appellants have replaced carpeting and painted.

In further support of their overvaluation argument, the appellants submitted an appraisal estimating a value for the subject of \$106,000 as of November 14, 2022. The appraisal was prepared by Shane Gilbert, a certified residential real estate appraiser, for a purchase transaction.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.48 of a mile from the subject. The comparables have varying degrees of similarity to the subject in site size, dwelling size, age, and features, with appraisal sale #1 identified as located near railroad tracks like the subject and the other two sales not located near railroad tracks. The comparables sold from December 2021 to October 2022 for prices ranging from \$108,000 to \$121,000 or from \$78.32 to \$100.08 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject, including a negative adjustment of \$10,000 for each comparable that lacks a railroad tracks view, to arrive at adjusted prices from \$99,400 to \$108,600. The appraiser concluded a value for the subject of \$106,000 as of November 14, 2022.

Based on this evidence, the appellants 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 \$38,050. The subject's assessment reflects a market value of \$114,161 or \$111.49 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within 0.6 of a mile from the subject. Comparable #1 is the same property as appraisal sale #2. The parcels range in size from 8,730 to 17,550 square feet of land area and are improved with 1-story homes ranging in size from 1,066 to 1,199 square feet of living area. The dwellings were built from 1885 to 1963. One home has a basement, each home has central air conditioning, and two comparables each have a 1-car garage. The comparables sold in March and May 2024 for prices ranging from \$125,000 to \$141,000 or from \$113.43 to \$131.33 per square foot of living area, including land.

The board of review submitted a brief contending the subject's assessment was reduced to the purchase price in 2023. The board of review stated the 2024 assessment reflects this purchase price plus the 2024 township multiplier of 1.077. The board of review noted its comparable #1

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

sold in October 2022 for a price of \$120,000 and sold again in May 2024 for a price of \$141,000. The other two comparables are inferior to the subject in foundation type and/or garage amenity. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the appellants have demonstrated that the subject property was in relatively the same condition on January 1, 2024 as it was on November 3, 2022. The appellants stated in their letter that major repairs had not yet been made, which was not refuted by the board of review.

The appellants presented evidence of a December 2022 sale of the subject and an appraisal and the board of review presented three comparable sales in support of their respective positions before the Board. The Board gave less weight to the subject's December 2022 sale due to the fact the sale did not occur proximate in time to the January 1, 2024 assessment date at issue. Similarly, the Board gave less weight to the appellants' appraisal as the appraiser presented a value conclusion as of November 14, 2022 and relied on sales that occurred less proximate in time to the January 1, 2024 assessment date, when more recent sales were available as shown by the board of review's comparables.

The Board finds the best evidence of market value in the record to be the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in location, 1-story design, dwelling size, and some features, although these comparables have larger sites than the subject and at least one comparable is not located near railroad tracks like the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. However, one comparable is a substantially older home than the subject, two comparables do not have a basement like the subject, two comparables have a smaller garage than the subject, and one comparable does not have a garage like the subject, suggesting upward adjustments for these features would be needed.

The comparables sold for prices ranging from \$125,000 to \$141,000 or from \$113.43 to \$131.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$114,161 or \$111.49 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this record, and after considering appropriate adjustments to the comparables for differences from the subject, including location near railroad tracks and condition, the Board finds the subject's assessment below the comparables is reflective of its market value and 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: _____

December 23, 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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