



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

APPELLANT: Laura Davis
DOCKET NO.: 24-00325.001-R-1
PARCEL NO.: 15-13-22-310-007

The parties of record before the Property Tax Appeal Board are Laura Davis, 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: \$31,470
IMPR.: \$109,680
TOTAL: \$141,150

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2023 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 an owner-occupied two-story dwelling of brick and vinyl siding exterior construction with 3,410 square feet of living area. The dwelling was constructed in 2012 and is approximately 12 years old. Features of the home include a basement containing 3% finished area, 4 full bathrooms, central air conditioning, a fireplace, and an attached three-car garage. The property has a 16,103 square foot site and is located in Mahomet, Mahomet Township, Champaign County.

The Property Tax Appeal Board rendered a final administrative decision in Docket No. 23-02151.001-R-1, reducing the subject's total assessment to \$128,320. As part of the appeal petition and the appraisal evidence, the subject property is an owner-occupied dwelling.

For purposes of this 2024 tax year appeal, the appellant contends overvaluation as the basis. In support of this argument, the appellant submitted the same appraisal presented in the 2023 tax

year appeal estimating the subject property had a market value of \$385,000 as of February 16, 2022. The appraiser developed both the sales comparison approach and cost approach to value, placing most weight on the sales comparison approach which was considered most reliable in arriving at the final opinion of value. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

By letter dated June 5, 2025, the Champaign County Board of Review was granted a FINAL 45-day extension of time to respond to this appeal with a stated deadline of July 20, 2025.

On July 20, 2025, the Champaign County Board of Review submitted its "Board of Review Notes on Appeal" and evidence by e-filing the same. The board of review disclosed the total assessment for the subject of \$141,150. The subject's assessment reflects a market value of \$423,492 or \$124.19 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The board of review further disclosed that 2021 was the first year of the four-year general assessment cycle for the subject property.

In response to the appeal, the board of review asserted that for purposes of an appeal at the local level, appraisals up to 2 years old, will be accepted as an indicator of value at that point in time "taking into consideration the dynamic market and applying relevant multipliers, assessors' revaluations and current sales data." Furthermore, in a memorandum, the board of review stated, "The subject property is in 'hot' rising real estate market."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, three of which are located in the same neighborhood code as the subject. The comparables are situated from approximately 100 feet to 3.56-miles from the subject. Three comparables have parcel sizes ranging from 1,936 to 45,628 square feet of land area; no practicable lot size was reported for comparable #4. The parcels are each improved with a two-story dwelling of vinyl siding and brick or vinyl siding and stone exterior construction. The homes range in age from 6 to 14 years old and range in size from 2,078 to 3,632 square feet of living area. Each comparable has a basement, three of which have finished area. Features include central air conditioning, a fireplace and either a 2.5-car or a 3-car garage. Each comparable has various porch, patio and/or deck outdoor amenities. The comparables sold from March 2021 to June 2024 for prices ranging from \$425,500 to \$515,111 or from \$137.11 to \$216.55 per square foot of living area, including land.

As to the history of this property at the county level, for the 2022 appeal, the board of review contends that it "honored" the 2022 appraised value conclusion. However, as of tax year 2024, board of review comparable sale #1, sold in March 2021 [*sic*] for \$498,000 as depicted in the grid analysis, is the same property as appraisal sale #1, sold in March 2021 for \$332,000.² In the memorandum, however, the board of review contends its comparable #1 sold in 2024 for \$498,000. Therefore, the board of review contends that the subject's 2024 total assessment of

¹ Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

² Although the Property Tax Appeal Board recognizes that both of these reported sales in the same month and year cannot both be correct, neither party included any supporting documentation to decipher the true facts.

\$141,150 was increased only by application of the township equalization factor of 1.10 and should remain unchanged.³

In rebuttal, the appellant resubmitted a copy of the previously supplied appraisal of the subject property and requested that the board of review filing be deemed to have been untimely filed and therefore be dismissed/defaulted. As additional rebuttal evidence, the appellant submitted seven printouts of Multiple Listing Service (MLS) data sheets depicting sales occurring from November 2020 to June 2025. The appellant also raised criticisms of the comparable sales evidence supplied by the board of review concerning lot size, finished basement area and other characteristics that differ significantly from the subject property.

Conclusion of Law

As an initial matter concerning the appellant's rebuttal filing, pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). [Emphasis added.] In light of these rules, the Property Tax Appeal Board has not considered the seven additional comparable sales submitted by appellant filed in conjunction with the rebuttal argument.

As to the appellant's request to dismiss or default the board of review for untimely filing of its evidence in this appeal, as outlined above, the Board finds the request lacks merit. The Board finds the appellant miscalculated the 45-day extension of time which commenced from the issuance of the Board's letter dated June 5, 2025 which set forth a filing deadline of July 20, 2025.

As to the basis of this appeal, 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 on this record on market value grounds as this appeal is controlled by the mandates of section 16-185 of the Property Tax Code (Code). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the

³ 2023 total assessment as determined by the Property Tax Appeal Board of \$128,320 x 1.10 = \$141,152.

fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. [Emphasis added.] The Board further finds that the subject property was the subject matter of an appeal for the 2023 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$128,320. The record further disclosed the subject property is an owner-occupied dwelling and that the 2023 and 2024 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2023 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax year 2024 a township equalization factor of 1.10 was applied in Mahomet Township.

Applying section 16-185 of the Property Tax Code for tax year 2024 along with the applicable township equalization factor results in an assessment of \$141,152, which is roughly equivalent to the 2024 assessment of the subject property as established by the Champaign County Board of Review.

Therefore, after considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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: _____

November 25, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Laura Davis
1801 Horizon Ct.
Mahomet, IL 61853

COUNTY

Champaign County Board of Review
Champaign County
102 E Main St
Urbana, IL 61801