FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Allie Watfa
DOCKET NO.: 25-00359.001-R-1
PARCEL NO.: 45-20-20-335-001

The parties of record before the Property Tax Appeal Board are Allie Watfa, 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:	$30,790
IMPR.:	$139,320
TOTAL:	$170,110

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 2025 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 2-story dwelling of vinyl and brick exterior construction with 2,814 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, a fireplace and a 792 square foot garage.[1] The property has a 13,939 square foot site and is located in Champaign, Champaign Township, Champaign County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales located 1.2 to 3.2 miles from the subject. The comparables have sites containing from 8,665 to 50,965 square feet of land area. The comparables are improved with 2-story dwellings of brick and vinyl siding, wood siding, brick and siding, or brick and cedar exterior construction ranging in size from 2,421 to 3,673

[1] The appellant disclosed the subject has 900 square feet of finished basement area while the board of review disclosed an unfinished basement.

square feet of living area. The dwellings were built from 1930 to 2001. Seven comparables have basements, three with finished area and two comparables have slab and/or crawl space foundations. Each home has central air conditioning, one fireplace and a 2-car garage. The comparables sold from April 2025 to January 2026 for prices ranging from $335,000 to $474,900 or from $117.71 to $172.94 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $170,110. The subject's assessment reflects a market value of $510,381 or $181.37 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located 2 blocks north of the subject or on the same street as the subject. The comparables have sites ranging in size from 10,362 to 12,845 square feet of land area that are improved with 2-story dwellings of frame exterior construction ranging in size from 2,364 to 2,990 square feet of living area. The dwellings were constructed from 2005 to 2014 and have basements. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 712 to 839 square feet of building area. The comparables sold from September 2024 to December 2025 for prices ranging from $511,900 to $525,000 or from $172.91 to $222.08 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant further argued the subject property is over-assessed both on overvaluation and assessment inequity along with a grid analysis on four additional comparables which were not previously submitted as evidence.

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)). "A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence". [Emphasis added.] (Id.) In light of these rules, the Property Tax Appeal Board has not considered the rebuttal evidence that included four additional comparable properties submitted by the appellant.

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

The record contains a total of 13 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales which are located 1.2 to 3.2 miles from the subject and/or less similar to the subject in age than the board of review comparables.

The Board finds the best evidence of market value to be the board of review comparables which overall are more similar to the subject in location, age, dwelling size and features. The comparables sold from September 2024 to December 2025 for prices ranging from $511,900 to $525,000 or from $172.91 to $222.08 per square foot of living area, including land. The subject's assessment reflects a market value of $510,381 or $181.37 per square foot of living area, land included, which is within the range established by the best comparable sales in the record. After considering adjustments to the best comparables sales for differences from the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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:

C E R T I F I C A T I O N

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 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 9-215 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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