



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

APPELLANT: Rose Klauba
DOCKET NO.: 12-04274.001-R-1
PARCEL NO.: 18-004-013-00

The parties of record before the Property Tax Appeal Board are Rose Klauba, the appellant, and the Jo Daviess County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,360
IMPR.: \$0
TOTAL: \$18,360

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 1.10-acres of vacant land located in Apple River, Thompson Township, Jo Daviess County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant reported the subject property has been listed for sale with a Realtor since April 20, 2013 for \$7,900. Previously the subject property was listed with another Realtor from August 2012 to February 2013.

In further support of the overvaluation argument, the appellant provided four comparable parcels that are listed for sale in Apple River for asking prices ranging from \$6,500 to \$8,000. The appellant did not report the sizes of these comparable parcels.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor of .8552 issued by the board of review reducing the assessment of the subject property from \$21,469 to \$18,360.

Based on the foregoing evidence the appellant requested the subject's assessment be reduced to \$2,634.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$18,360 was disclosed. After reviewing the appellant's evidence, the board of review stated that the Jo Daviess County Board of Review applied an equalization factor of .8552 to property in Thompson Township. In light of the issuance of a "negative factor" in 2012, the board of review requested dismissal of this appeal based on the assertion that the Property Tax Appeal Board did not have jurisdiction.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds the appellant timely filed the appeal from the assessment notice issued by the board of review reducing the assessment of the subject by the application of an equalization factor of .8552, which conferred jurisdiction on this Board.

Based upon the evidence submitted, the Board finds that a change in the subject's assessment is not warranted. The record disclosed that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor of .8552 issued by the board of review reducing the assessment of the subject from \$21,469 to \$18,360. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited by rule and statute. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the **increase caused by the application of the township equalization factor.** 86 Ill.Admin.Code §1910.60(a).
[Emphasis added.]

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, **the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.** [Emphasis added.]

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Neither the Board's rule nor the Property Tax Code provide that the Property Tax Appeal Board may further reduce an assessment where a "negative" equalization factor has been applied by the board of review lowering the pre-equalized assessment.

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds the equalization factor applied by the board of review reduced the assessment rather than causing the assessment to increase. On the basis of these facts, the Board finds it has no authority to further reduce the assessment of the subject property beyond the 2012 equalized assessment as established by the board of review. In conclusion, the Board finds a reduction in the subject's assessment is not appropriate.

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.

Chairman

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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 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 the subsequent year 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.

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.