



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

APPELLANT: Lech Thomas  
DOCKET NO.: 13-04127.001-R-1  
PARCEL NO.: 14-2-15-26-03-301-075

The parties of record before the Property Tax Appeal Board are Thomas Lech, the appellant; and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 12,500  
**IMPR.:** \$ 69,410  
**TOTAL:** \$ 81,910

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed this appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) from a notice of equalization issued by the Madison County Board of Review challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of an owner occupied residence located in Edwardsville Township, Madison County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market

value. In support of this argument, the appellant presented documentation and testimony disclosing the subject property was purchased in an arm's-length transaction on December 13, 2011 for \$152,500. The appellant marked the appeal petition and accompanying documents as group Exhibit A.

The appellant testified that subsequent to the sale, he contacted the local township assessor pertaining to the subject's purchase. The appellant testified the township assessor would reduce the subject's assessment as a matter of course. The appellant testified the assessor did not reduce the assessment, but "through the lack of diligence I didn't catch that." The appellant argued the Property Tax Appeal Board is a panel of equity.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of notice of a township equalization factor of .9898 issued by the board of review reducing the assessment of the subject property from \$82,760 to \$81,910. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$81,910 was disclosed. The subject's assessment reflects an estimated market value of \$245,607 when applying Madison County's three-year average median level of assessment of 33.35%. 86 Ill.Admin.Code §1910.50(c)(1). The notes on appeal disclosed the appellant did not file a complaint before the board of review nor appear before the board of review upon proper notice. The board of review requested no relief be granted because the appeal was filed from application of a negative equalization factor, limiting the Property Tax Appeal Board's jurisdiction.

At the hearing, the board of review presented a document (BOR Exhibit 1) citing section 1910.60(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.60(a)); section 16-180 of the Property Tax Code (35 ILCS 200/16-180); and the Appellate Court's holding in Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

The appellant objected to the submission of the document at the hearing pursuant to section 1910.40(a) of the rules of the

Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)). The appellant argued the board of review had a 90 day time period to submit any supporting documentation. The appellant acknowledged to the extent that it is a case (law) that the Board may consider. Under questioning, the appellant acknowledged he did not file an assessment complaint before the Madison County Board of Review for the 2013 tax year and the instant appeal was filed from a notice of equalization applied by the board of review. The appellant argued (1) this is a *de novo* hearing and (2) the Property Tax Appeal Board is a panel of equity. The appellant suspects he will be filing a complaint in Circuit Court, which he is significantly more familiar with. The Property Tax Appeal Board hereby overrules the appellant's objection to the submission of evidence.

### 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. However, the Board finds the appellant did not exhaust his administrative remedy by filing an assessment complaint before the Madison County Board of Review as to confer full jurisdiction on this Board. Rather, the appellant filed this appeal from a notice of equalization factor issued by the board of review that reduced the subject's assessment, which conferred limited jurisdiction on the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the purchase of the subject property in December 2011 for \$152,500. The appellant provided evidence and corroborating documentation that the subject's sale had the elements of an arm's-length transaction. The Board finds the subject's purchase price is below the estimated market value reflected by the assessment of \$245,607. Unfortunately, the record also disclosed that the appellant appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor of .9898 issued by the board of review reducing the assessment of the subject from \$82,760 to \$81,910. 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 administrative 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 (4<sup>th</sup> Dist. 1999). Neither the Board's rule nor the Property Tax Code provides 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.

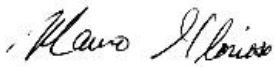
Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds the township equalization factor applied by the board of review reduced the assessment rather than causing the assessment to increase. On the basis of these facts, the Board finds it has no jurisdiction to further reduce the assessment of the subject property beyond the 2013 equalized assessment as established by the board of review. In conclusion, the Board finds no reduction in the subject's assessment is appropriate based on its limited jurisdiction.

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.

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Chairman



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Member



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Member

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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: April 24, 2015



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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.