



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

APPELLANT: Charles J. Moore  
DOCKET NO.: 13-04146.001-R-1  
PARCEL NO.: 24-1-02-19-01-102-029.006

The parties of record before the Property Tax Appeal Board are Charles J. Moore, 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:** \$ 6,440  
**IMPR:** \$ 84,690  
**TOTAL:** \$ 91,130

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. The appellant challenged 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 Godfrey Township, Madison County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant submitted an appraisal report that estimated the subject property had an estimated market value of \$252,000 as of December 12, 2012.

The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of notice of a township equalization factor of .9806 issued by the board of review reducing the assessment of the subject property from \$92,940 to \$91,330. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$91,130 was disclosed. The subject's assessment reflects an estimated market value of \$273,853 when applying Madison County's 2013 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. The board of review requested no relief be granted because the appeal was filed from a "negative" equalization factor.

#### **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 appraisal of the subject property of estimating a market value of \$252,000 as of December 2012. The Board finds the subject's

appraised value is below the estimated market value as reflected by its assessment of \$273,853. Unfortunately, the record 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 .9806 issued by the board of review reducing the assessment of the subject from \$92,940 to \$91,130. 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 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.) (35 ILCS 200/16-180)

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

*Klaus Albino*

\_\_\_\_\_  
Member

*[Signature]*

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Member

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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]*

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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.