



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

APPELLANT: Eddie & Penelope Preston
DOCKET NO.: 13-04310.001-R-1
PARCEL NO.: 10-30.0-401-006

The parties of record before the Property Tax Appeal Board are Eddie & Penelope Preston, the appellants; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,488
IMPR.: \$50,712
TOTAL: \$66,200

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 St. Clair County Board of Review. The appellants 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 a one-story brick and frame dwelling with 2,072 square feet of living area that was built in 1996. Features include central air conditioning, a fireplace

and a 930 square foot garage. The subject property has a .37 acre site. The subject property is located in Mascoutah Township, St. Clair County, Illinois.

The appellants 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 appellants submitted three comparable sales located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject, but were all older in age than the subject dwelling. They sold from July 2012 to July for prices ranging from \$99,000 to 153,000 or from \$59.82 to \$87.10 per square foot of living area including land. The appellants argued none of the comparables sold at or above their assessed valuations. The appellants calculated the comparables average \$34,000 less than their assessed values.

The evidence further revealed that the appellants filed this appeal directly to the Property Tax Appeal Board following receipt of notice of a township equalization factor of 1.0139 issued by the board of review increasing the assessment of the subject property from \$66,200 to \$67,120. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$67,120 was disclosed. The subject's assessment reflects an estimated market value of \$200,958 or \$96.99 per square foot of living area including land when applying St. Clair County's 2013 three-year average median level of assessment of 33.40%. 86 Ill.Admin.Code §1910.50(c)(1). The notes on appeal disclosed the appellants did not file a complaint before the board of review nor appear before the board of review upon proper notice. Based on the appellants' evidence, the board of review offered to remove the effect of the 2012 multiplier or a final assessment of \$66,200.

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof based on the comparable sales presented. However, the Board finds the appellants did not exhaust their local administrative remedy by filing an assessment complaint before the St. Clair County Board of Review for the 2013 tax year as to confer full jurisdiction on this Board. Rather, the appellants filed this appeal from a notice of equalization factor issued by the board of review that increased the subject's assessment, which conferred limited jurisdiction to the Property Tax Appeal Board.

The record disclosed that the appellants appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor of 1.0139 issued by the board of review increasing the assessment of the subject from \$66,200 to \$67,120. 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 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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

K. L. Ferr

Member

JR

Member

Mark Albino

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: September 18, 2015

A. Portol

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.