



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

APPELLANT: Dwight Moore
DOCKET NO.: 13-04689.001-R-1
PARCEL NO.: 10-30.0-105-005

The parties of record before the Property Tax Appeal Board are Dwight Moore, the appellant, 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: \$12,949
IMPR.: \$62,645
TOTAL: \$75,594

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2013 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 is improved with a 1.5-story dwelling of brick and frame construction with approximately 2,644 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage.

The property has a 12,500 square foot site and is located in Mascoutah, Mascoutah Township, St. Clair County.

The appellant marked a contention of law as the basis of the appeal. The appellant explained the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket No. 12-03960.001-R-1 in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$74,558. The appellant asserted that the property is an owner occupied dwelling and the 2012 and 2013 tax years are in the same general assessment period. Based on this evidence the appellant requested the subject's assessment be reduced to \$74,558.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review for the 2013 tax year disclosing a total final assessment of \$80,905. The notice disclosed that the St. Clair County Board of Review applied a township equalization factor of 1.0139 in the 2013 tax year.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant raised a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code. The Board finds the evidence in the record supports a reduction to the subject's assessment on this basis.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal before the Property Tax Appeal for the 2012 tax year under Docket Number 12-03960.001-R-1 in which a decision was issued reducing the subject's assessment to \$74,558. The record further disclosed the subject property is an owner occupied dwelling and that the 2012 and 2013 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2012 tax year was not reversed or modified upon review and there was no evidence the property subsequently sold establishing a different fair cash value. The record also indicates that an equalization factor of 1.0139 was applied in Mascoutah Township in tax year 2013. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established by the Board's decision for the 2012 tax year plus the application of the 2013 Mascoutah Township equalization factor of 1.0139.

The Board further finds that the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)).

Based on this record the Board finds a reduction in the subject's assessment is 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.

Chairman



Member

Member



Member

Acting Member



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: December 18, 2015



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.