



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

APPELLANT: Protect & Serve Pension/Co-Trustee C. A. Shriver  
DOCKET NO.: 14-02945.001-R-1  
PARCEL NO.: 19-2-08-22-06-104-011

The parties of record before the Property Tax Appeal Board are Protect & Serve Pension/Co-Trustee C. A. Shriver, 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:** \$ 1,110  
**IMPR.:** \$ 33,170  
**TOTAL:** \$ 34,280

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Madison County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 one-story single family dwelling of frame construction with 1,210 square feet of living area. The dwelling was constructed in 2007. Features of the home include a crawl space foundation, central air conditioning, and a two-car attached garage with approximately 400 square feet of building area. The property has a 12,325 square foot site and is located in Wood River, Wood River Township, Madison County.

Cynthia Schriver appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 29, 2014 for a price of

\$53,750. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the seller was the Secretary of Housing and Urban Development, the property had been sold through a Realtor and had been listing in the Multiple Listing Service for 105 days. The appellant also submitted a copy of the settlement statement documenting the transaction.

The copy of the Notice of Final Decision on Assessed Value by Board of Review submitted by the appellant disclosed the appeal was filed after receiving notice that a township equalization factor of .9858 was applied reducing the subject's assessment from \$34,780 to \$34,280. The notice indicated the assessment reflected a market value of \$102,850. Based on this evidence, the appellant requested the subject's assessment be reduced to \$17,915.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,280.

In its submission the board of review noted that the appellant had not filed an appeal with the board of review but appealed from the notice of a negative equalization factor. The board of review asserted that, pursuant to section 1910.60(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.60(a)) and section 16-180 of the Property Tax Code (35 ILCS 200/16-180) the Property Tax Appeal Board has no authority to grant a reduction to the subject's assessment.

The board of review also submitted information on three comparable sales and asserted the sale of the subject property was not arm's length.

The board of review requested confirmation of the subject's assessment.

#### **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 parties submitted market data to support their respective positions. The record further disclosed the appellant had not filed an assessment complaint with the board of review but the appeal was timely filed directly to the Property Tax Appeal Board after receipt of the Notice of Final Decision on Assessed Value by Board of Review dated March 6, 2015. The assessment notice disclosed the assessment on the property was reduced by the application of a township equalization factor of .9858.

Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax

Appeal Board may grant is limited. 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** (emphasis added) caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

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** (emphasis added) as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the 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).

Due to the fact the appeal was filed after the application of a "negative" township equalization factor reducing the assessment of the property, the Property Tax Appeal Board finds it has no authority to grant a further reduction in the assessment of the subject property and no change in the 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.

*Mario Alvares*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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 22, 2016

*A. Proctor*

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.