



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

APPELLANT: Benevolent Chimney Trust
DOCKET NO.: 14-02960.001-R-1
PARCEL NO.: 23-2-08-17-06-102-012

The parties of record before the Property Tax Appeal Board are Benevolent Chimney Trust, the appellant; and the Madison County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$1,450
IMPR.: \$16,910
TOTAL: \$18,360

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.¹

Findings of Fact

The subject property is improved with a 1.5-story dwelling of frame construction with approximately 1,535 square feet of living area. The dwelling was constructed in 1945. Features of the property include a full unfinished basement, central air conditioning, one fireplace and a shed with approximately 200 square feet of building area. The property has a 7,000 square foot site and is located in Alton, Alton Township, Madison County.

Cynthia Schriver, co-trustee, appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables.

¹ A consolidated hearing was held with Docket Number 14-00457.001-R-1, an appeal on the same property for the same tax year. Even though the appellant requested this appeal be withdrawn the Property Tax Appeal Board (PTAB) will issue a separate decision in order to clarify the extent of the PTAB's jurisdiction.

Additionally, a copy of the Notice of Final Decision on Assessed Value by Board of Review dated March 6, 2015, was submitted by the appellant disclosing this appeal was filed after receiving notice that a township equalization factor of .9736 was applied by the board of review reducing the subject's assessment from \$18,860 to \$18,360.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,360.

The board of review noted that the appellant filed this appeal from the notice of a negative equalization factor. In its submission 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.

Conclusion of Law

The appellant contends both overvaluation and assessment inequity. 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). When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e).

The appellant submitted market data and assessment information on four comparables in support of these arguments. The record further disclosed the appellant filed this assessment complaint 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 .9736.

Due to the fact this 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 (4th 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 in this appeal.

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

DISSENTING: _____

CERTIFICATION

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 23, 2016



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.