



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

APPELLANT: Susan Karlas-Wenzara
DOCKET NO.: 14-03359.001-R-1
PARCEL NO.: 19-2-08-16-12-201-004

The parties of record before the Property Tax Appeal Board are Susan Karlas-Wenzara, 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: \$3,590
IMPR.: \$19,010
TOTAL: \$22,600

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 dwelling of frame construction with 884 square feet of living area. The dwelling was constructed in 1958. Features of the home include an unfinished basement, central air conditioning and an attached one-car garage with 468 square feet of building area. The property has a 9,870 square foot site and is located in East Alton, Wood River Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales and a Comparative Market Analysis from which the sales were taken. The Comparative Market Analysis was dated April 1, 2015 and suggested the subject property be listed for a price of \$45,600. The four comparable sales provided by the appellant consist of one-story dwellings that ranged in size from 975 to 1,526 square feet of living area. The dwellings ranged in age from 57 to 100 years old. Three comparables were described as having central air conditioning, one comparable has a fireplace

and two comparables have garages. These properties sold from July 2012 to December 2013 for prices ranging from \$29,750 to \$50,000 or from \$30.00 to \$40.00 per square foot of living area, including land.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Valuation by Board of Review dated March 6, 2015, disclosing the board of review issued a township equalization factor of .9858 reducing the subject's assessment from \$22,920 to \$22,600.

Based on this evidence the appellant requested the subject's assessment be reduced to \$14,590.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,600. The subject's assessment reflects a market value of \$67,827 or \$76.73 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Madison County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of brick or frame construction that range in size from 840 to 1,128 square feet of living area. The dwellings were constructed from 1940 to 1950. Each comparable has a basement, central air conditioning and a garage ranging in size from 348 to 440 square feet of building area. The comparables sold from July 2013 to May 2014 for prices ranging from \$70,000 to \$89,500 or from \$79.34 to \$90.49 per square foot of living area, including land.

The board of review also indicated that no assessment complaint had been filed by the appellant to the Madison County Board of Review and the appellant filed the appeal from the application of a negative equalization factor. The board of review contends the Property Tax Appeal Board has no authority to further reduce the subject's assessment. The board of review requested the assessment be confirmed.

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 evidence in the record does not support a reduction in the subject's assessment.

The evidence in the record disclosed the appeal was filed directly to the Property Tax Appeal Board after receipt of an assessment notice 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 applied by the board of review.

Due to the fact the appeal was filed after notification of a township equalization factor or multiplier, 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).

Because the appeal was filed after the application of a "negative" township equalization factor or multiplier reducing the assessment 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 allowed.

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.