



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

APPELLANT: Sarah Scott
DOCKET NO.: 14-04072.001-R-1
PARCEL NO.: 06-2-549-06

The parties of record before the Property Tax Appeal Board are Sarah Scott, the appellant; and the Saline County Board of Review.

The record in this appeal contains valuation information submitted by the appellant. Based on this evidence the appellant requested a reduction in the subject's assessment to \$26,666. The record also contains documentation submitted by the board of review indicating that the board reduced the subject's 2014 assessment to \$26,552 through a Certificate of Error, prior to application of the local multiplier of 1.0155, resulting in a final assessment for the 2014 tax year of \$26,964.¹

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the assessed valuation of the subject property is appropriate.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** in the assessment of the property as established by the **Saline** County Board of Review is warranted. The correct assessed valuation of the property is:

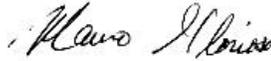
LAND: \$ 2,737
IMPR.: \$24,227
TOTAL: \$26,964

Subject only to the State multiplier as applicable.

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¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.). Notwithstanding this procedural error, the Board find the subject's reduced assessment for the 2014 tax year accurately reflects the statutory provisions outlined in section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the subject property is an owner-occupied residence; there is no evidence showing the subject property sold subsequent to the Board's decision for the prior tax year under Docket Number 13-04978.001-R-1; and there is no evidence indicating that the 2013 and 2014 tax years are in a different general assessment period.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sarah Scott
105 Bainbridge Lane
Harrisburg, IL 62946

COUNTY

Saline County Board of Review
Saline County Courthouse
Harrisburg, IL 62946