



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

APPELLANT: James Hovick
DOCKET NO.: 16-06953.001-R-1
PARCEL NO.: 04-21.0-300-009

The parties of record before the Property Tax Appeal Board are James Hovick, the appellant, and the St. Clair County Board of Review.

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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$14,875
IMPR.: \$84,078
TOTAL: \$98,953

Subject only to the State multiplier as applicable.

FINDINGS OF FACT & JURISDICTION

The subject property consists of an owner-occupied residential dwelling that was the subject matter of an appeal before the Property Tax Appeal Board in the prior tax year. In Docket No. 15-00045.001-R-1 the parties both agreed to a reduction in the assessment of the subject property. For tax year 2015, the parties agreed that the subject property had a total assessment of \$97,809. A decision was issued by the Property Tax Appeal Board in Docket No. 15-00045.001-R-1 on July 22, 2016. (A copy of the 2015 tax year decision by the Board was also included with the appellant's 2016 tax year filing). The subject property is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant postmarked this 2016 tax year appeal on May 4, 2017 and included a copy of the Notice of Final Decision on Assessed Value by Board of Review dated April 18, 2017. Therefore, the evidence revealed that the appellant timely filed this 2016 tax year appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the St. Clair County Board of Review on April 18, 2017. The application of the township equalization factor of 1.0239 raised the subject's assessment of \$98,953 to \$101,318. The Board finds that the appellant timely filed an appeal of the subject property from the issuance of a notice of application of an equalization factor.

For this 2016 tax year appeal and as evidence in support of an assessment reduction, the appellant claims overvaluation. In support of this market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$290,000 as of May 1, 2017.

Based on the appraisal evidence, the appellant requested a total assessment of \$90,667 which would reflect a market value of approximately \$272,001.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment by the amount of increase caused by the application of the equalization factor.

This proposed assessment reduction was forwarded to the appellant and was rejected. The appellant cited to the 2015 tax year decision of the Property Tax Appeal Board finding the correct assessment to be \$97,809 and argued that the assessing officials failed to utilize the 2015 decision of the Property Tax Appeal Board for determination of the equalized assessment of the subject property for tax year 2016.

CONCLUSION OF LAW

Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since 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 Official 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 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 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 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).

Moreover, as recited by the appellant in his rebuttal filing, if the St. Clair County Board of Review had applied the 2016 equalization factor of 1.0239 to the 2015 decision of the Property Tax Appeal Board of \$97,809, the resulting equalized assessment of the subject property would have been \$100,147. Application of the equalization factor would have raised the subject's assessment more than was issued by the St. Clair County Board of Review.

Therefore, based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported which removes the 2016 equalization factor that was issued on April 18, 2017. However, this reduction is limited to the increase in the assessment caused by the application of the equalization factor and cannot reflect the appellant's appraisal evidence. (35 ILCS 200/16-180 & 16-185)

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: January 15, 2019



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

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