



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

APPELLANT: Richard and Kathleen Swain
DOCKET NO.: 16-07088.001-R-1
PARCEL NO.: 03-18.0-209-002

The parties of record before the Property Tax Appeal Board are Richard and Kathleen Swain, the appellants; 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 it has **no jurisdiction** over the assessment of the property as established by the **St. Clair** County Board of Review. The correct assessed valuation of the property is:

LAND: \$ Appeal dismissed
IMPR.: \$ Appeal dismissed
TOTAL: \$ Appeal dismissed

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants did not timely file the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it does not have jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story single-family dwelling of frame and brick construction with 1,600 square feet of living area. The dwelling was constructed in 1988 and features a partial basement with a finished area, central air conditioning and an attached two-car garage. The property has an approximately 49,005-square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants filed an appeal with the Property Tax Appeal Board (stamped by Property Tax Appeal Board as postmarked on May 19, 2017) and submitted information on five comparable sales located from 1.5 to 8.4 miles from the subject property. The dwellings are improved with one-story or two-story single-family dwellings of masonry or fame and masonry exterior construction ranging in size from 1,200 to 2,066 square feet of living area. The dwellings were reported to be constructed from 1985 to 2000 with one comparable having a full finished basement. Other

features of the comparables include central air conditioning and a garage ranging in size from 324 to 576 square feet of building area. Four homes each have three fireplaces. Three properties have sites ranging in size from 8,528 to 12,500 square feet of land area and one property's lot size was not disclosed. Two comparables had sales pending, and one comparable sale status was reportedly unknown. Two comparable sales occurred in September and December 2016 for prices of \$85,900 and \$109,900 or \$50.05 and \$66.44 per square foot of living area including land. The submission also included color photographs of various portions of the subject property depicting various stages of disrepair.

The appellants also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review dated April 18, 2017. Finally, appellants submitted a one-page letter dated May 19, 2017 indicating that, "I was late in mailing my appeal by one day due to a couple of deaths in the family." (*Emphasis original.*) Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" asserting that the appellants' appeal along with their evidence submission was untimely filed with Property Tax Appeal Board pursuant to the Property Tax Code and the rules of the Property Tax Appeal Board.

Conclusion of Law

The appellants challenged the application of an equalization factor by the St. Clair County board of review. After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it does not have jurisdiction over the subject matter of this appeal due to untimely filing of an appeal. The Board further finds that this appeal should be dismissed based on a lack of jurisdiction.

The Property Tax Appeal Board by law only has jurisdiction over cases in certain specific circumstances. (35 ILCS 200/16-160 & 185). As stated in the Property Tax Code:

. . . any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants **within 30 days after the date of written notice of the decision of the board of review** . . . appeal the decision to the Property Tax Appeal Board for review. [Emphasis added.] (35 ILCS 200/16-160)

The appellants herein submitted an initial filing postmarked May 19, 2017. Said submission was made more than 30 days after the notice issued by the St. Clair County Board of Review dated April 18, 2017. As such, that filing of May 19, 2017 was untimely. Based on the foregoing record evidence, the Property Tax Appeal Board finds that this appeal must be dismissed for lack of jurisdiction as the appeal was untimely filed.

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: April 21, 2020



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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