



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

APPELLANT: Douglas Wood
DOCKET NO.: 16-07232.001-R-1
PARCEL NO.: 05-24.0-100-009

The parties of record before the Property Tax Appeal Board are Douglas Wood, 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: \$2,899
IMPR.: \$41,279
TOTAL: \$44,178

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed 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 has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 1.5-story dwelling with approximately 1,377 square feet of gross living area. The dwelling was constructed in approximately 1948. Features of the home included a full basement, central air conditioning and one fireplace. Attached to the dwelling is a breezeway which is connected to an enclosed porch, described as being a former restaurant with 1,462 square feet of building area, and attached to the "enclosed porch" is a one-car garage. The property has a 1.30-acre site and is located in Trenton, Lebanon Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$76,000 as of January 26, 2016. The appraisal was prepared by Brian Forsyth, a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using four comparable sales.

The appraiser noted the subject property was being purchased from a family member for a price of \$71,300. He described the sale as a non-arm's length transaction due to the relationship of the parties and the fact the property was not listed on the Multiple Listing Service (MLS).

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. The appellant submitted a copy of the Notice of Final Decision on Assessed Valuation by Board of Review dated April 18, 2017, disclosing the subject's assessment was increased from \$44,178 to \$44,531 by the application of a township equalization factor of 1.0080.

The appellant requested the subject's assessment be reduced to \$44,178.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,531. The subject's assessment reflects a market value of \$133,326 or \$96.82 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

The board of review agreed to stipulate to a revised assessment of \$44,178, the pre-equalized assessment.

The appellant rejected the proposed stipulation contending the appraisal supports a lower assessment. The appellant submitted a copy of a notice of assessment change dated August 4, 2017, reducing the subject's assessment for the 2017 tax year to \$24,972. The appellant also submitted a copy of a Notice of Final Decision on Assessed Valuation by Board of Review dated February 16, 2018, disclosing the subject's assessment for the 2017 tax year was increased from \$24,972 to \$25,461 by the application of a township equalization factor of 1.0196.

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

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 an equalization factor increasing the subject's assessment from \$44,178 to \$44,531. Because 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 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). 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. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

The Board finds the appellant did submit evidence that the St. Clair County Board of Review reduced the subject's assessment for the 2017 tax year, which was reflective of the appraised value submitted by the appellant. However, due to the jurisdictional limitation the Property Tax Appeal Board finds it cannot reduce the subject's assessment beyond the 2016 pre-equalized assessment.

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: August 21, 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

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