



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

APPELLANT: Robert and Melody Bruckner
DOCKET NO.: 19-01984.001-R-1
PARCEL NO.: 12-22.0-303-001

The parties of record before the Property Tax Appeal Board are Robert and Melody Bruckner, 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 **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: \$25,706
IMPR.: \$93,235
TOTAL: \$118,941

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a notice of equalization issued by 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 2019 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 frame and masonry single-family dwelling of 2,666 square feet of living area.¹ The home was built in 2003 and features a partial basement, central air conditioning, a fireplace and an attached two-car garage. The subject property of 1.12-acres of land area is located in Millstadt, Millstadt Township, St. Clair County.

The appellants submitted evidence before the Property Tax Appeal Board arguing overvaluation as the basis of the appeal. In support of this claim, the appellants completed Section IV of the Residential Appeal petition reporting that the subject property was purchased in October 2019 from the previous owners through use of a Realtor for a price of \$330,000. The property was reportedly advertised for sale for 74 days through the Multiple Listing Service before being sold.

¹ Descriptive data of the subject has been drawn solely from the appellants' evidence.

In further support of this contention, the appellants submitted a copy of the listing sheet and a copy of the Settlement Statement for the subject property reiterating its sale price and date as reported by the appellants along with displaying distribution of commissions to two entities in conjunction with the sale. The appellants also submitted a grid analysis along with supporting data on six comparable sales.

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor of 1.0374 for Millstadt Township which increased the subject's total assessment from \$118,941 to \$123,389.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$110,000 which would reflect the recent purchase price of \$330,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$123,389 was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment to \$118,941 which would remove the multiplier of 1.0374.

Based on this submission, the board of review requested the subject's assessment be reduced.

The appellants were notified of this suggested assessment reduction and were given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment reduction.

Conclusion of Law

The appellants argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants have met this burden. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can 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 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. (35 ILCS 200/16-180).

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. Thus, the Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is correct.

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 24, 2021



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

Robert and Melody Bruckner
5776 Lake Briar Drive
Milstadt, IL 62260

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220