



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

APPELLANT: Shashank Tayal
DOCKET NO.: 19-02244.001-C-2 through 19-02244.022-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Shashank Tayal, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-02244.001-C-2	08-17.0-407-089	4,275	6,772	\$11,047
19-02244.002-C-2	07-17.0-407-090	1,381	37,943	\$39,324
19-02244.003-C-2	08-17.0-407-091	1,381	37,943	\$39,324
19-02244.004-C-2	08-17.0-407-092	1,343	37,943	\$39,286
19-02244.005-C-2	08-17.0-407-095	1,385	45,311	\$46,696
19-02244.006-C-2	08-17.0-407-096	1,231	38,163	\$39,394
19-02244.007-C-2	08-17.0-407-097	1,520	33,411	\$34,931
19-02244.008-C-2	08-17.0-407-100	1,308	44,539	\$45,847
19-02244.009-C-2	08-17.0-407-101	1,308	38,040	\$39,348
19-02244.010-C-2	08-17.0-407-102	1,520	33,411	\$34,931
19-02244.011-C-2	08-17.0-407-103	1,014	36,684	\$37,698
19-02244.012-C-2	08-17.0-407-104	4,079	10,499	\$14,578
19-02244.013-C-2	08-17.0-407-105	2,763	110,149	\$112,912
19-02244.014-C-2	08-17.0-407-106	1,227	33,103	\$34,330
19-02244.015-C-2	08-17.0-407-107	1,343	33,103	\$34,446
19-02244.016-C-2	08-17.0-407-118	2,968	88,097	\$91,065
19-02244.017-C-2	08-17.0-407-120	6,224	12,988	\$19,212
19-02244.018-C-2	08-17.0-407-121	1,133	36,557	\$37,690
19-02244.019-C-2	08-17.0-407-122	1,149	37,858	\$39,007
19-02244.020-C-2	08-17.0-407-123	66	0	\$66
19-02244.021-C-2	08-17.0-407-136	4,955	13,034	\$17,989
19-02244.022-C-2	08-17.0-407-144	4,499	35,314	\$39,813

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of sixteen two-story apartment buildings containing 34,146 square feet of building area and a one-story office building containing 2,500 square feet of building area. The property has 22 parcels of land that total 193,651 square feet of land area and is located in St. Clair County.

The appellant claims overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparable sales and four equity comparables. The appellant revealed that the subject has a total assessment of \$871,009. The subject's assessment reflects a market value of \$2,606,251, when using the 2019 three-year average median level of assessment for St. Clair County of 33.42% as determined by the Illinois Department of Revenue. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Based upon the unrefuted evidence submitted, the Board finds that a reduction in the subject's assessment is justified. 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 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.

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: March 15, 2022



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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APPELLANT

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