



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

AMENDED

APPELLANT: Dennis M. & Kathleen R. Ellis
DOCKET NO.: 20-08575.001-R-1
PARCEL NO.: 01-2-24-04-06-101-009.001

The parties of record before the Property Tax Appeal Board are Dennis M. & Kathleen R. Ellis, the appellants; and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,330
IMPR.: \$49,810
TOTAL: \$58,140

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2020 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 consists of a 1-story dwelling of masonry and vinyl siding exterior construction with 1,507 square feet of living area. The dwelling was constructed in 2018. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property is located in Highland, Helvetia Township, Madison County.

The appellants contend the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).¹ The appellants

¹ The appellants marked "assessment equity" and "comparable sales" as the bases of the appeal. Additionally, the appellants marked "rollover" at the top of the appeal form. The appellants also submitted a memorandum requesting that the subject's assessment be brought "...back down to [the established decision of the Property Tax Appeal Board

disclosed on the Residential Appeal form that the subject property is an owner-occupied residence. The appellants submitted evidence that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-03307. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$57,330 based on the signed stipulation of the parties. The appellants also submitted sale information on three comparables to demonstrate the subject was being overvalued.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that 2017 was the first year of the general assessment cycle that goes through the 2020 tax year. The board of review also disclosed the total assessment for the subject of \$60,150 following the application of the township equalization factor of 1.0142. The subject's assessment reflects a market value of \$185,305 or \$122.96 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Madison County of 32.46% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a memorandum contending that the decision as established by the Property Tax Appeal Board for the 2019 tax year was carried forward to the 2020 tax year plus the application of the township multiplier or 1.0142. Based on this evidence and argument, the board of review requested that the subject's assessment be sustained.

Conclusion of Law

The appellants raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised, the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, as to the board of review assertion that the decision as established by the Property Tax Appeal Board for the 2019 tax year was carried forward to the 2020 tax year plus the application of the township multiplier or 1.0142, the Property Tax Appeal Board finds this contention erroneous as the proper calculation would result in an assessment that is lower than \$60,150, which is the subject's current 2020 tax year assessment, i.e., \$57,330 (2019 PTAB decision) x 1.0142 = \$58,144.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

for the 2019 tax year].” The Board will analyze this appeal as a “rollover” pursuant to the mandates as set forth in section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added].

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2019 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2019 and 2020 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0142 was applied in 2020. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor of 1.042, i.e., $\$57,330 \times 1.0142 = \$58,140$, rounded.

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:

February 21, 2023



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

Dennis M. & Kathleen R. Ellis
2016 Main Dr.
Highland, IL 62248

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025