



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

APPELLANT: Douglas Cannell
DOCKET NO.: 22-03238.001-R-1
PARCEL NO.: 17-04.0-101-014

The parties of record before the Property Tax Appeal Board are Douglas Cannell, 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: \$13,641
IMPR.: \$67,160
TOTAL: \$80,801

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 2022 tax year after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story dwelling of brick and vinyl exterior construction with 2,600 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 504 square foot garage. The property has an approximately 15,246 square foot site and is located in Smithton, Prairie Du Long Township, St. Clair County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2021-06471.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$76,263 based on an agreement between the parties. In its submission, the board of review reported that 2021 was the beginning of the general assessment cycle for Prairie Du Long Township.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located from 1.0 to 10.9 miles from the subject property which have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold in February and March 2023 for prices ranging from \$113,000 to \$165,000 or from \$41.79 to \$60.22 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$72,200. The requested assessment reflects a total market value of \$216,622 or \$83.32 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject after application of the equalization factor of \$80,995. The subject's assessment reflects a market value of \$242,791 or \$93.38 per square foot of living area, land included when applying the 2022 three year average median level of assessment for St. Clair County of 33.36% as determined by the Illinois Department of Revenue. The board of review also disclosed the appellant had not filed a complaint for 2022 before the board of review and that an equalization factor of 1.0595 was applied for the 2022 tax year in Prairie Du Long Township. The evidence further revealed the appellant did not file a complaint with the board of review for 2022 but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor.

The board of review submitted its notes on appeal, a copy of the subject's property record card and a spreadsheet with information on six comparable properties to the Property Tax Appeal Board with a postmark date of November 20, 2023. The Board finds the board of review comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's strict application of section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on six comparable properties submitted by the board of review is given no weight.

In rebuttal, the appellant critiqued the comparable properties submitted by the board of review.

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, pursuant to Sections 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 2021-06471.001-R-1. In that appeal, the Board rendered a decision lowering the subject's assessment to \$76,263. The Board finds Prairie Du Long Township's general assessment period began in 2021 and continues through the 2024

tax year. The Board further finds Sections 16-185 and 16-180 of the Property Tax Code are applicable in this appeal (35 ILCS 200/16-185) (35 ILCS 200/16-180).

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

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.

Additionally, Section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in 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 equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board **shall not grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor.**"
[Emphasis added.]

In the 2021 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on an agreement between the parties. The record disclosed the subject property is an owner occupied residence and contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision. The township multiplier for 2022 was 1.0595.

Carrying forward the prior year's decision to the subsequent year, subject only to the township's 2022 equalization factor of 1.0595, results in a 2022 total assessment for the subject of \$80,801. This finding is pursuant to and in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Furthermore, this determination is also in accordance with Section 16-180 (35 ILCS 200/16-180) 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).

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 16, 2024



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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