



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

APPELLANT: Heather Howard
DOCKET NO.: 23-04041.001-R-1
PARCEL NO.: 20-2-02-31-02-201-008

The parties of record before the Property Tax Appeal Board are Heather Howard, the appellant; 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: \$14,755
IMPR.: \$66,800
TOTAL: \$81,555

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Madison County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 one-story dwelling of frame exterior construction with 2,376 square feet of living area. The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 1,040 square foot garage. The property has an approximately 2.54 acre site and is located in Alton, Foster Township, Madison County.

The appellant submitted a copy of the Notice of Final Decision on Assessed Value by the Board of Review of Madison County issued on March 4, 2024 disclosing the final assessment for the subject property of \$88,190 after the 1.0700 equalization factor for tax year 2023 was applied.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2022 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant

disclosed that 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 22-03739. In that appeal the Property Tax Appeal Board issued a decision on January 16, 2024 lowering the assessment of the subject property to \$76,220 based on an agreement by the parties.¹ The appellant asserted that tax years 2022 and 2023 are within the same general assessment period.

The appellant also submitted a final decision of the board of review indicating a final equalized assessment for the subject property of \$88,190, with a total assessment of \$82,420 prior to equalization.

The board of review submitted its "Board of Review Notes on Appeal." disclosing a total assessment for the subject of \$82,420 prior to equalization. The notes on appeal also revealed that 2022 was the first year of the general assessment period for the subject property and that a 1.0700 equalization factor was applied to all non-farm properties in Foster Township for the 2023 tax year.

The board of review submitted a memorandum, a copy of the subject's property record card, a copy of the Property Tax Appeal Board Decision for the 2022 tax year and a copy of the Madison County Certificate of Error with signatures that was approved on May 28, 2024. In the memorandum, the board of review explained that a certificate of error was issued to correct the subject's 2023 tax bill. The certificate of error indicated that the tax bill was corrected to reflect the "PTAB Rollover Plus Multiplier" resulting in a revised assessment of \$81,550.²

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards with information on the subject and four equity comparables. The comparables are located within .17 of a mile from the subject property. The comparables have varying degrees of similarity when compared to the subject in site size, dwelling size, design, age and features. The comparables have land assessments ranging from \$7,500 to \$13,290 or \$0.36 and \$0.56 per square foot of land area and improvement assessments ranging from \$73,280 to \$109,750 or from \$44.09 to \$50.88 per square foot of living area.

Based on this evidence, the board of review requested no change in the subject's assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2022 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board finds Section 16-185 of the Property Tax Code controls in this matter.

¹ The Property Tax Appeal Board notified the Madison County Board of Review of the appellant's 2023 appeal by letter dated March 28, 2024.

² The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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 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. (35 ILCS 200/16-185)

The Board finds that the subject property was the subject matter of an appeal the prior tax year (2022) in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$76,220. The record further indicated the subject property is an owner occupied dwelling, the 2022 and 2023 tax years are in the same general assessment period and an equalization factor of 1.0700 was applied in Foster Township for the 2023 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2022 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior year's decision, results in a total assessment of \$81,555. ($\$76,220 \times 1.0700 = \$81,555$). The subject's 2023 equalized assessment is \$88,190. Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

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: _____

November 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Heather Howard
2600 Jamison Drive
Alton, IL 62002

COUNTY

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