



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

APPELLANT: Donna Lovelady
DOCKET NO.: 23-04860.001-R-1
PARCEL NO.: 19-2-08-15-14-303-011

The parties of record before the Property Tax Appeal Board are Donna Lovelady, the appellant; and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it **lacks jurisdiction** in this matter and, therefore, the case is dismissed, the Madison County Board of Review's Motion to Dismiss is granted. As a result, there is **no change** in the assessment of the property as established by the Madison County Board of Review:

LAND: \$5,410
IMPR.: \$48,920
TOTAL: \$54,330

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

As discussed below, the Board finds the appellant did not timely file the appeal from a notice of equalization issued by 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 does not have jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of brick exterior construction with 1,399 square feet of living area. The dwelling was constructed in 1950 and is approximately 73 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a 432 square foot garage. The property has a 23,528 square foot site and is located in East Alton, Wood River Township, Madison County.

The appellant filed an appeal petition by United States Mail which was received by the Property Tax Appeal Board on April 8, 2024. The envelope for the appellant's submission does not bear

¹ Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review which was not refuted by the appellant.

any postmark. The appellant indicated overvaluation as the basis of the appeal.² In support of this argument, the appellant submitted information on five comparable sales and requested a reduction in the subject's assessment. The appellant also presented a copy of the equalization notice issued by the Madison County Board of Review dated March 4, 2024.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the pre-equalized total assessment for the subject of \$50,140. The notice of equalization depicts an equalized assessment of \$54,330. In support of its contention of the correct assessment the board of review submitted information on three comparable sales.

The board of review also submitted a brief requesting dismissal of the appeal as untimely. The board of review contended the appeal petition was due within 30 days of the notice of equalization, which was mailed on March 4, 2024. The board of review argued the appeal petition should have been postmarked on or before April 3, 2024 and the board of review concluded the appeal petition was untimely. Based on the foregoing, the board of review requested the appeal be dismissed.

The appellant did not file any rebuttal evidence and did not file any response to the board of review's motion to dismiss the appeal.

Conclusion of Law

The board of review submitted a motion to dismiss the appeal. More than thirty days have passed and the appellant has not responded. The Board finds Section 16-160 of the Property Tax Code provides for the Board's jurisdiction as follows: "any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes...may, (i) in counties with less than 3,000,000 inhabitants **within 30 days after the date of written notice of the decision of the board of review**...appeal the decision to the Property Tax Appeal Board for review." 35 ILCS 200/16-160 (emphasis added).

With regard to computing time limits, Section 1910.25(b) & (c) of the Board's procedural rules provides in relevant part (86 Ill. Adm. Code § 1910.25(b) & (c)):

b) Petitions, evidence, motions, and all other correspondence sent to the Board by:

1) United States Mail shall be considered filed as of the postmark date in accordance with Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25];

2) A delivery service other than the United States Mail shall be accompanied by a Certificate of Mailing which shall include the date the delivery service took possession of the filing and the signature of the person making the filing. Such filings shall be considered filed as of the date of filing

² The appellant also indicated assessment inequity as a basis for the appeal but did not present assessment data in the grid analysis of comparables.

stated on the Certificate of Mailing. If the mailing does not include the Certificate of Mailing, the filing shall be considered filed as of the date sent as shown on the delivery service's tracking label; or

3) Electronic means or via the EFP shall be considered filed as of the date on the time stamp of the electronic transmission.

c) Petitions, evidence, motions, and all other correspondence sent to the Board that do not include the date, as required by subsection (b), shall be considered filed as of the date the Board received the filing.

The appellant submitted a copy of the notice of equalization dated March 4, 2024, as contended by the board of review. The appellant's appeal petition was sent by United States Mail and has no postmark date but was received and deemed filed on April 8, 2024, which is more than 30 days after March 4, 2024. Thus, the Board finds the appellant's appeal petition was not timely filed and this appeal is dismissed for lack of jurisdiction.

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: _____

January 21, 2025



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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COUNTY

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