

PROPERTY TAX APPEAL BOARD'S DECISION  
ON REMAND

APPELLANT: Village Apartments of Effingham II  
DOCKET NO.: 03-03087.001-C-2  
PARCEL NO.: 03-11-033-037

The parties of record before the Property Tax Appeal Board are Village Apartments of Effingham II, the appellant, by attorney Greg Roosevelt of Edwardsville; and the Effingham County Board of Review.

By letter dated December 29, 2005, the Property Tax Appeal Board dismissed the appeal based on insufficient evidence. The appellant timely filed a complaint for Administrative Review in the Circuit Court of the 4<sup>th</sup> Judicial Circuit, Effingham County, Case No. 06-MR-4. By order entered January 24, 2008, the circuit court found the record was incomplete because it did not include any documentation from the Effingham County Board of Review and failed to include any documentation from the 2002 appeal of the subject property before the Property Tax Appeal Board under Docket No. 02-02780.001-C-2, as the appellant's counsel had requested. The court also questioned the Property Tax Appeal Board's reliance on Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970) without considering the application of 35 ILCS 200/10-245, which relates to the assessment of low income housing.

On March 6, 2008, the Property Tax Appeal Board reinstated the appeal, incorporated the evidence filed in the 2002 appeal and notified the Effingham County Board of Review. The Effingham County Board of Review was granted a 30-day extension to submit evidence, which expired on April 5, 2008. The board of review submitted no evidence and by letter dated September 11, 2008, was found to be in default.

The subject property consists of a 1.4 acre site improved with two, two-story frame apartment buildings on slab foundations containing a total building area of 28,326 square feet and a one-story laundry building with 740 square feet. The buildings were approximately 4 years old and contained 32 apartments. The property is operated as a low-income apartment complex under the rules of Section 42 of the Internal Revenue Code.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Effingham County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	37,400
IMPR.:	\$	128,000
TOTAL:	\$	165,400

Subject only to the State multiplier as applicable.

The property in this appeal was the subject matter of appeals before the Property Tax Appeal Board for 2001 and 2002 year under Docket Nos. 01-03226.001-C-2 and 02-02780.001-C-2. In the 2001 appeal, the Property Tax Appeal Board reached a decision finding the correct assessment to be \$165,285 based upon a market value finding of \$496,200, as supported by the evidence and testimony in the record as presented by the parties to the appeal. In the 2002 appeal, the Property Tax Appeal Board reached a decision finding the correct assessment to be \$165,400 based upon an agreement of the parties to the appeal that the subject property had a market value of \$496,200, which was supported by the evidence in the record.

In the instant appeal the appellant submitted income and expense information on the subject property for 2003 and 2004. Based on this income data, the appellant's counsel again argued that the subject had a market value of no more than \$496,200 and requested the subject's assessment be reduced to \$165,400.

The board of review did not submit any evidence in support of the subject's assessment or to refute the appellant's argument.<sup>1</sup>

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

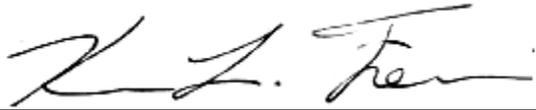
The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the assessment as established in the prior year's appeal.

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<sup>1</sup> The Board finds the record does not contain a certificate verifying the Effingham County Board of Review notified taxing districts of the appeal pursuant to 35 ILCS 200/16-180 and 86 Ill.Admin.Code 1910.40(f).

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.

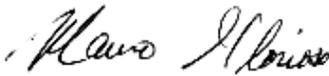
\_\_\_\_\_  
Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 24, 2009



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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 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 the subsequent year 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.

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.