

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mary J. Carney  
DOCKET NO.: 04-02450.001-R-1  
PARCEL NO.: 14-23-376-001

The parties of record before the Property Tax Appeal Board are Mary J. Carney, the appellant, by attorney Thomas E. Davies, in Morton, and the Peoria County Board of Review.

The subject property consists of an owner-occupied residence located in Richwoods Township, Peoria Heights, in Peoria County.

The appellant appeared before the Property Tax Appeal Board with her attorney claiming the subject's assessment had been reduced by decision of the Board the prior year under Docket No. 03-00277.001-R-1 to \$133,360, and that this assessment should be carried forward for the 2004 assessment year. The appellant submitted the instant appeal within 30 days of the Property Tax Appeal Board's 2003 decision, which was dated September 21, 2005. The appellant's evidence cited Section 16-185 of the Property Tax Code, which 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, the reduced assessment, subject to equalization, shall remain in effect for the remainder of general assessment period as provided in Sections 9-215 through 9-225 of the Code, 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).

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Peoria County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	58,540
IMPR.:	\$	80,150
TOTAL:	\$	138,690

Subject only to the State multiplier as applicable.

During the hearing, the appellant, through her attorney, also referred to language in the Board's 2003 decision under Docket No. 03-00277.001-R-1 just below the Board's assessment figures for land, improvements and total, which states, "Subject only to the State multiplier as applicable". The appellant contends this language means that no multiplier or equalization factor other than the State multiplier can be applied to the subject's 2003 assessment until the next general assessment period, which begins on January 1, 2007. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$133,360.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$138,690 was disclosed. In support of the subject's assessment, the board of review also referred to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) cited above, as well as Section 1910.50(i) of the Official Rules of the Property Tax Appeal Board (PTAB), which includes this identical language. The board of review called attention to the words "subject to equalization", which it claims indicates that "PTAB decisions involving owner occupied residential property are in fact subject to equalization" but are not limited to just the state multiplier.

At the hearing, the board of review chairman read into the record portions of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) where the language "subject to equalization" is found. The board of review also submitted at the hearing a copy of a ruling by Judge James Shadid of the Tenth Judicial Circuit of Illinois for Peoria County dated September 29, 2004. This ruling discusses a similar contention made by a plaintiff named Carney regarding application of a 2002 equalization factor or multiplier to a 2001 decision of the Property Tax Appeal Board. In the ruling, the judge found "the property in question can be subject to the township multiplier or equalization in the years after the specific year for review". The board of review chairman opined that, based on the relevant Statute, the Official Rules of the Property Tax Appeal Board and Judge Shadid's ruling, township multipliers or equalization factors can be applied for subsequent assessment years to decisions of the Property Tax Appeal Board where assessment reductions have been granted for owner occupied residential property.

Finally, the board of review chairman testified the subject's 2004 assessment of \$138,690 includes the 2004 Richwoods Township equalization factor of 1.0399, which was applied to all parcels in the jurisdiction, and that this factor was properly applied to the subject's 2003 assessment of \$133,360 as found in the Property Tax Appeal Board's 2003 decision under Docket No. 03-00277.001-R-1.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds the board of review's application of the 2004 Richwoods Township equalization factor of 1.0399 to the subject's 2003 assessment as determined in the Property Tax Appeal Board's decision under Docket No. 03-00277.001-R-1 is appropriate for the subject's 2004 assessment. The Board finds the meaning of the language "subject to equalization" in Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and Section 1910.50(i) of the Official Rules of the Property Tax Appeal Board is clear and does not limit equalization to only that related to the State multiplier in years following the assessment year on which the Board has issued its decision. The Board finds the language in its decision which reads "Subject only to the State multiplier as applicable" applies only to the assessment year of the Property Tax Appeal Board's decision, in this case 2003, and does not limit the application of equalization factors or multipliers for subsequent years within a general assessment period. The Board finds the language "subject to equalization" in Section 16-185 of the Property Tax Code provides that county or township equalization factors can and should be applied to subsequent years' assessments of a property where a reduction has been granted in such property's assessment by the Property Tax Appeal Board for a prior assessment year.

In the instant case, the appellant argued no county or township equalization factor can be applied to the subject's 2003 assessment of \$133,360 pursuant to the Property Tax Appeal Board's decision in Docket No. 03-00277.001-R-1 until the next general assessment period, which began on January 1, 2007. The Property Tax Appeal Board finds the appellant's contention is incorrect and the appellant has misconstrued the meaning of Section 16-185 of the Property Tax Code. The Property Tax Appeal Board finds that no equalization factors or multipliers other than the State multiplier should have been applied to the subject's 2003 assessment of \$133,360 pursuant to the Property Tax Appeal Board's decision regarding the subject's assessment **for 2003 only**. The subject's assessment for 2004 in the instant appeal is thus subject to any local equalization factor or multiplier allowed by law, including the 2004 Richwoods Township equalization factor of 1.0399. Therefore, the Property Tax Appeal Board finds that the subject's 2004 assessment of \$138,690, which includes this equalization factor, is correct and no reduction 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.



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: December 21, 2007



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.