

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael R. Bruce
DOCKET NO.: 06-02949.001-R-1
PARCEL NO.: 09-13-27-477-008

The parties of record before the Property Tax Appeal Board are Michael R. Bruce, the appellant, and the Macon County Board of Review.

The subject property consists of a single-family, owner occupied residence located in Long Creek Township, Macon County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was not uniformly assessed. The evidence further disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 05-00721.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$50,000. Based on this evidence, the appellant requested the subject's 2006 assessment be reduced to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$55,320 was disclosed. Based on the Property Tax Appeal Board's 2005 decision under Docket Number 05-00721.001-R-1, the board of review offered to lower the subject's assessment to \$51,750, which includes the Long Creek Township 2006 equalization factor of 1.035%.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment.

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 this appeal. The Property Tax Appeal Board further finds a reduction in the assessment of the subject property is warranted.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Property Tax Appeal Board finds its 2005 decision

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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 Macon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 5,175
IMPR.: \$ 46,575
TOTAL: \$ 51,750

Subject only to the State multiplier as applicable.

shall be carried forward to the subsequent assessment year subject to equalization. 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 record disclosed 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 05-00721.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$50,000 based on the evidence in the record. The Board finds its prior year's decision shall be carried forward to the subsequent assessment year plus application of any equalization factor applied to that year's assessments, which was 1.035% for the 2006 assessment year. This finding is pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted commensurate with the assessment offered by the board of review.

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



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.