



**Final Administrative Decision of the  
State of Illinois  
PROPERTY TAX APPEAL BOARD**

APPELLANT: Tod & Lori Hinkle  
DOCKET NO.: 06-02970.001-R-1  
PARCEL NO.: 06-23-04-663-B1

The parties of record before the Property Tax Appeal Board are Tod & Lori Hinkle, the appellants, and the Union County Board of Review.

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

**LAND:** \$ 2,620  
**IMPR.:** \$61,374  
**TOTAL:** \$63,994

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 1.37-acres has been improved with a single-family dwelling. The property is located in Dongola, Union County, Illinois.

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 2005-01529.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

In a letter submitted with the appeal, appellants contend that 2006 is the last year of the assessment cycle and this is an owner-occupied residence. Based on the foregoing, appellants assert that Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is applicable to the instant appeal.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$100,620 was disclosed; the board of review did not report on those "Notes" that any township equalization factor was issued. In response to the appellants' appeal, the board of review did not address the applicability of Section 16-185 of the Property Tax Code and instead submitted four comparable sales in order to support the subject's current assessment as being reflective of the property's market value. The board of review also did not contest the assertion by the appellants that the instant 2006 assessment appeal was within the same general assessment cycle as 2005.

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 Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. 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 Property Tax Appeal Board's decision rendered in Docket Number 2005-01529.001-R-1 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 to reflect the Property Tax Appeal Board's prior year's finding. The record is void of any equalization factor having been made.

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.



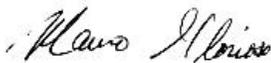
Chairman



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: September 28, 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.