



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

APPELLANT: Duane A. Turner
DOCKET NO.: 07-01980.001-R-1
PARCEL NO.: 13-1-21-13-00-000-011.002

The parties of record before the Property Tax Appeal Board are Duane A. Turner, the appellant; and the Madison County Board of Review.

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

LAND:	\$ 5,560
IMPR.:	\$59,200
FARM LAND:	\$ 20
TOTAL:	\$64,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an owner occupied residential property located in Collinsville Township, Madison County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board arguing the subject property was inequitably assessed. In support of this claim, the appellant submitted an assessment analysis of four suggested comparables. Based on this evidence, the appellant requested the subject's assessment be reduced to \$61,960 from \$64,780 or the amount of assessment increase caused by the application of the 1.0455 equalization factor applied to the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$64,780 was disclosed. The board of review's evidence disclosed the subject property is an owner occupied residence that was the subject matter of appeals before the Property Tax Appeal Board the prior years under docket numbers 05-02216.001-R-1 and 06-02899.001-R-1. In the 2005 assessment complaint, the Property Tax Appeal Board

lowered the subject's assessment to \$58,780 based on the evidence submitted by the parties. In the 2006 assessment complaint, the Property Tax Appeal Board lowered the subject's assessment to \$61,940 based on a stipulation by the parties.

The board of review's evidence shows a township equalization factor of 1.0537 was applied to the Property Tax Appeal Board's 2005 final decision of \$58,780 resulting in a final assessment for 2006 of \$61,940. For the 2007 assessment year, the evidence shows a township equalization factor of 1.0455 was applied to an assessment of \$61,960, as determined by the board of review, resulting in a final 2007 equalized assessment for the subject property of \$64,760. The evidence and the equalization notice issued by the board of review shows the subject's final 2007 equalized assessed value is slightly higher at \$64,780 due to an additional farmland assessment of \$20. The \$20 farmland assessment was not disclosed in the prior appeals or detailed on the "Board of Review Notes on Appeal." Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence 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 no change in the subject's assessment is warranted.

The appellant argued the subject property was inequitably assessed. However, the Property Tax Appeal Board finds the subject property was the subject matter of an appeal the prior assessment years under Docket Number 05-02216.001-R-1 and 06-02899.001-R-1. In those appeals, the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property based on the evidence and an agreement between the parties. The evidence further indicates the subject property is an owner occupied residential property. 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** (Emphasis Added) 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)

Based on this statutory language, the Board finds its 2005 and 2006 assessment decisions shall be carried forward to the subsequent assessment year(s) of the same general assessment

period plus annual application of equalization factor(s). 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. The Board finds the subject's final assessment for the 2007 assessment year, as calculated by the board of review, follows the directives outlined in Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Therefore, the Board finds no change in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark Morris

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: July 23, 2010

Allen Castrovillari

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.