

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Amy Wyatt
DOCKET NO.: 07-02399.001-R-1
PARCEL NO.: 16-1-03-17-00-000-005.006

The parties of record before the Property Tax Appeal Board are Amy Wyatt, the appellant, and the Madison County Board of Review.

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

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was not uniformly assessed. In support of this claim, appellant submitted an assessment analysis of the subject and three suggested comparables. The appellant also submitted a decision regarding the subject property properly issued by the Property Tax Appeal Board for the 2006 assessment year under Docket Number 06-01266.00-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$66,270 based on an agreement between the appellant and the Madison County Board of Review. This decision was issued on February 29, 2008. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation commensurate with the Board's prior year decision of \$66,270.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$78,910 was disclosed. The document indicates the final notice of the subject's assessment change after equalization was postmarked on March 3, 2008. The board of review also submitted a copy of a Madison County Certificate of Error regarding the subject property dated June 12, 2008 for the 2007 assessment year. The Certificate of Error depicts the subject's final 2007 assessed value of \$78,910 was corrected to \$70,280. The board of review's evidence indicates the subject's corrected assessment of \$70,280 reflects the Property Tax Appeal Board's 2006 decision of \$66,270 plus application of the 2007 Moro Township equalization factor of 1.06050. ($\$66,270 \times 1.06050 = 70,280$, rounded) The Certificate of Error shows the subject property's tax liability was reduced from \$4,353.96 to \$3,845. Based on the subject's

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

LAND:	\$	7,120
IMPR.:	\$	63,160
TOTAL:	\$	70,280

Subject only to the State multiplier as applicable.

corrected assessment and adjusted property tax liability, the board of review requested the appellant's appeal be dismissed.

In response to the dismissal request, the appellant argued she appealed the subject's assessment, not the tax bill as stated on the Board of Review-Notes on Appeal. The appellant next referenced the Property Tax Appeal Board's 2006 decision under Docket Number 06-01266.00-R-1, in which the subject's assessment was reduced to \$66,270 based on an agreement between by the parties. The appellant acknowledged the subject's assessment for 2007 should reflect the Property Tax Appeal Board's 2006 decision of \$66,270 plus application of the 2007 Moro Township equalization factor of 1.06050. The appellant requested the Property Tax Appeal Board to take into consideration the Notice of Final Decision on assessed Value by Board of Review. The appellant argued an incorrect amount of \$74,000 was equalized resulting in a final 2007 assessment of \$78,910.

The Property Tax Appeal Board hereby denies the board of review's motion to dismiss the appeal. The appellant timely filed an assessment complaint with the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185) Therefore, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal. However, the Property Tax Appeal Board finds no reduction in the assessment of the subject property is warranted.

The appellant argued the subject property was inequitably assessed. However, the subject property was the matter of a 2006 appeal before the Property Tax Appeal Board under Docket Number 06-01266.00-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$66,270 based on an agreement by the parties. The record also indicates the subject property is an owner occupied residential property. Section 16-185 of the Property Tax Code provides in part:

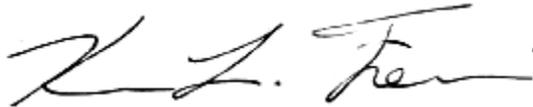
If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization, shall remain in effect for the remainder of the general assessment period** (Emphasis Added) as 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 2006 decision shall be carried forward to the subsequent assessment year of the same general assessment period plus annual

application of equalization factor(s). This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board finds the subject's final assessment for the 2007 assessment, after the issuance of the Certificate of Error, reflects the Property Tax Appeal Board's 2006 decision plus application of the equalization factor applied by the board of review of 1.06050%. Additionally, the record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that assessment year in question is a different general assessment period. Thus, the Property Tax Appeal Board finds the subject's assessment amount of \$70,280 for the 2007 assessment year as depicted on the Certificate of Error is in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). For these reasons, the Board finds no further reduction in the subject property'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.

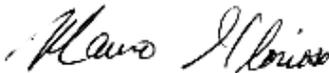
Chairman



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: May 27, 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.