FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stephen Wilfong
DOCKET NO.: 07-02759.001-C-1
PARCEL NO.: 13-2-21-29-03-302-025

The parties of record before the Property Tax Appeal Board are Stephen Wilfong, the appellant; and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$4,780
IMPR.:	$0
TOTAL:	$4,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant parcel located in Collinsville, Collinsville Township, Madison County.

The appellant contends assessment inequity and overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable properties. Based on this evidence the appellant requested the subject's assessment be reduced to $667. The appellant also disclosed the subject had a total assessment of $16,120.

Pursuant to Section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)), the Board takes notice that the property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 06-00605.001-C-1.[1] In that appeal, the Property

[1] The Board also takes notice that the property in this appeal is the subject matter of a pending appeal before the Property Tax Appeal Board for the subsequent year under Docket No. 08-01588.001-C-1. In that appeal the board

Tax Appeal Board issued a decision based upon a proposed assessment tendered by the board of review that was not objected to by the appellant reducing the assessment to $4,780.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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 appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the previous year's decision.

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of review proposed to reduce the assessment to $5,000. The appellant was notified of the proposed assessment and did not object to the proposal. The proposed assessment for 2008 will be considered separately by the Property Tax Appeal Board.

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: March 23, 2010

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.