



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

APPELLANT: Jon Yeakle  
DOCKET NO.: 07-03657.001-R-1  
PARCEL NO.: 14-2-15-24-08-201-018

The parties of record before the Property Tax Appeal Board are Jon Yeakle, 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:** \$18,430  
**IMPR.:** \$79,610  
**TOTAL:** \$98,040

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story frame and brick single family dwelling that contains 2,664 square feet of living area. The dwelling is approximately 4 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The property is located in Edwardsville, Edwardsville Township, Madison County.

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 06-01216.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$92,100 based on an agreement of the parties.

In the instant appeal the appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant made reference to the 2006 appeal and also submitted assessment information on three comparables to demonstrate the subject was being inequitably assessed. The comparables were improved with two-story dwellings of frame and brick construction that range in size from 2,412 to 2,856 square feet of living

area. The dwellings are 3 or 4 years old. Each comparable has a basement, central air conditioning, a fireplace and an attached garage. These properties have total assessments that range from \$92,510 to \$96,180 and improvement assessments that range from \$71,400 to \$76,040 or from \$26.62 to \$29.60 per square foot of living area. The subject has an improvement assessment of \$79,610 or \$29.88 per square foot of living area. The comparables have land assessments ranging from \$18,130 to \$22,230. The subject has a land assessment of \$18,430.

The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$92,100 to \$98,040. Based on this evidence the appellant requested the subject's assessment be reduced to \$92,100.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$98,040 was disclosed. The board of review asserted the subject's assessment was based on the assessment established in the 2006 decision issued by the Property Tax Appeal Board, which was increased by the 2007 board of review township equalization factor. Based on this record, the board of review requested confirmation of the subject's 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 Board further finds based on this record a reduction in the subject's assessment is not appropriate.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds no change in the assessment of the subject property is warranted. 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2006 assessment. The record further indicates that the subject property is an owner occupied dwelling. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the

Board's decision for the 2006 assessment, that the assessment year in question is in a different general assessment period or that the decision of the Property Tax Appeal Board was reversed or modified upon review. The record further disclosed that the board of review carried forward the 2006 assessment as established by the Property Tax Appeal Board decision which was increased only by an equalization factor as allowed by section 16-185 of the Property Tax Code. For these reasons the Property Tax Appeal Board finds that the assessment of the subject is appropriate and no reduction is justified.

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: January 21, 2011

*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.