

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Carnes  
DOCKET NO.: 07-03918.001-R-1  
PARCEL NO.: 19-2-08-22-15-403-019.001

The parties of record before the Property Tax Appeal Board are Mark Carnes, the appellant; and the Madison County Board of Review.

The subject property is improved with a one-story single family dwelling that contains 1,350 square feet of living area. The dwelling has a frame exterior construction with a full partially finished basement, one fireplace, central air conditioning and a two-car garage. The dwelling was built in 1996. The property is located in Wood River, Madison County.

The appellant claims overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis of four comparable properties. The comparables were generally similar to the subject in most respects. They had improvement assessments ranging from \$37,980 to \$45,960 or from \$29.85 to \$32.17 per square foot of living area. They had land assessments ranging from \$6,440 to \$10,840. The properties sold from May 2005 to December 2007 for prices ranging from \$159,900 to \$175,000 or from \$75.52 to \$137.57 per square foot of living area. The subject has a land assessment of \$10,670 and an improvement assessment of \$54,060. The evidence further revealed the appellant filed his appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence the appellant request the subject's assessment be reduced to \$56,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$64,730 was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment to \$60,730, which was the assessment of the subject prior to the increase caused by the application of the equalization factor.

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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:	\$	10,010
IMPR.:	\$	50,720
TOTAL:	\$	60,730

Subject only to the State multiplier as applicable.

The appellant was notified and rejected the proposal made by the board of review.

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. The Board finds the best evidence of market value and/or unequal treatment in the assessment process is the comparable properties submitted by the appellant. However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

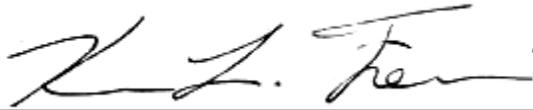
Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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.



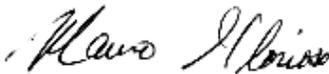
Chairman



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: June 19, 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.