

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Randal Johnson  
DOCKET NO.: 07-03989.001-R-1  
PARCEL NO.: 14-2-15-28-01-103-018

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

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

The appellant submitted three comparables to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The evidence further disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 06-01745.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$125,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$150,280 was disclosed. After reviewing the appellant's evidence, the board of review offered to remove the equalization factor applied to the subject's assessment or reduce the subject's assessment to \$150,280.

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 Property Tax Appeal Board further finds a reduction in the assessment of the subject property is warranted.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Property Tax Appeal Board finds its 2006 decision shall be carried forward to the subsequent assessment year subject to equalization. Section 16-185 of the Property Tax Code provides in part:

(Continued on Next Page)

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:	\$ 35,170
IMPR.:	\$ 97,890
TOTAL:	\$133,060

Subject only to the State multiplier as applicable.

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. (35 ILCS 200/16-185).

The record disclosed 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 06-01745.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$125,000 based on an agreement between the parties, which was supported by the evidence in the record. The Board finds its prior year's decision shall be carried forward to the subsequent assessment year plus application of any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). 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. In addition, the evidence shows an equalization factor of 1.06450 was applied to property within the subject's assessment jurisdiction. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's assessment finding plus application of equalization.

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 20, 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.