

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert D. Honke  
DOCKET NO.: 07-04272.001-C-1  
PARCEL NO.: 19-2-08-21-12-201-037

The parties of record before the Property Tax Appeal Board are Robert D. Honke, the appellant, by attorney James E. Schrempf of Schrempf, Kelly, Napp & Darr Ltd. in Alton, Illinois, and the Madison County Board of Review.

The subject parcel is one of four parcels which together contain approximately 76,600 square feet of land area. There is no description of the subject parcel alone in this record. As set forth in the appellant's evidence, the four parcels together have been improved with a 35 year old, commercial brick and concrete block constructed shopping center consisting of 19,242 square feet of building area. These four adjacent parcels, including the subject parcel, are located in Wood River, Wood River Township, Madison County, Illinois.

The appellant submitted a commercial appeal contending the fair market value of the subject parcel was not accurately reflected in its assessed value. Appellant requested a land assessment of \$5,570 and a zero assessment on the improvement. In support of this argument, the appellant submitted an appraisal of the subject parcel along with the three adjacent parcels and the related improvements prepared by Collier Appraisers, Ltd. The appraisal estimated the four parcels and improvements had an estimated total fair market value of \$1,000,000 as of July 11, 2004.

The record in this appeal also reveals that the appellant did not file a complaint with the board of review, but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor which raised the total assessment to \$8,100<sup>1</sup> from its total assessment prior to equalization of \$7,600.

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<sup>1</sup> The equalized assessment reflected a land assessment of \$5,940 and an improvement assessment of \$2,160.

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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: \$ 5,570  
IMPR.: \$ 2,030  
TOTAL: \$ 7,600

Subject only to the State multiplier as applicable.

The board of review submitted "Board of Review Notes on Appeal" indicating that the board agrees with the assessment conclusion of \$5,570 contained in the appellant's documentation thereby reducing the subject property's assessment below the amount of the increase caused by the application of the equalization factor.

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 and the unique circumstances presented by the evidence in this matter, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellant did not file a complaint with the board of review but 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 can 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).

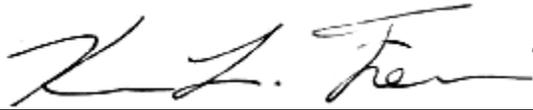
Additionally, Section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

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.

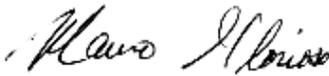
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Chairman



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Member



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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



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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.