

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald & Amy Lindsay
DOCKET NO.: 07-05119.001-R-1
PARCEL NO.: 09-06.0-308-001

The parties of record before the Property Tax Appeal Board are Ronald & Amy Lindsay, the appellants; and the St. Clair County Board of Review.

The subject property consists of a residential property located in St. Clair County. The subject parcel of 13,755 square feet of land area is improved with a three year-old, two-story style brick and frame dwelling that contains 3,096 square feet of living area. Features of the home include central air conditioning, a fireplace, a 441 square foot garage and a full unfinished basement.

The record contains documentation submitted by the appellants in support of the complaint. The appellants contend unequal treatment in the assessment process as the basis of the appeal. In support of the land inequity argument, the appellants submitted a grid analysis of four comparable properties located within one or two blocks of the subject. The comparable lots range in size from 12,500 to 14,276 square feet and have land assessments ranging from \$10,495 to \$14,219 or from \$0.83 to \$1.14 per square foot of land area. The subject has a land assessment of \$14,865 or \$1.08 per square foot of land area.

In support of the improvement inequity contention, the appellants submitted information on the same four comparables used to support the land inequity argument. The comparable dwellings consist of two-story style brick and frame dwellings that range in age from three to six years and range in size from 3,050 to 3,150 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 400 to 828 square feet of building area and full or partial basements, one of which was reported to contain some finished area. These properties have improvement assessments ranging from \$69,409 to \$71,557 or from \$22.03 to \$22.91 per square foot of living area. The subject has an improvement assessment of \$74,180 or \$23.96 per square foot of living area.

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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 St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	14,172
IMPR.:	\$	70,722
TOTAL:	\$	84,894

Subject only to the State multiplier as applicable.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The evidence further revealed that the appellants 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.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment was disclosed. The board of review submitted no equity comparables or any other evidence in support of the subject's assessment. However, the Notes on Appeal include a statement indicating the subject was purchased by the appellants in 2004 for \$267,000, that the current assessment for 2007 after equalization indicates an estimated market value for the subject of \$267,135 and that the subject's assessment falls within the range of the appellants' comparables "submitted for the multiplier removal." The board of review requested the subject's assessment not be changed.

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. However, the record indicates that the appellants 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 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds the appellants' evidence is sufficient to warrant a reduction in the assessment of the subject property and that the board of review submitted no comparables or other evidence in support of the subject's assessment. After equalization, the subject's assessment is above the range established by the appellants' comparables. Therefore, the Board finds the subject's assessment is excessive. 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.



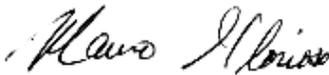
Chairman



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: July 28, 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.