



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

APPELLANT: Clyde O. Minish  
DOCKET NO.: 07-05397.001-R-1  
PARCEL NO.: 08-13.0-312-016

The parties of record before the Property Tax Appeal Board are Clyde O. Minish, the appellant; and the St. Clair County Board of Review.

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:** \$9,086  
**IMPR:** \$116,432  
**TOTAL:** \$125,518

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of brick construction with central air conditioning, a fireplace and an attached garage.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchase in January 2007 for a price of \$415,000. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a board of review township equalization factor increasing the assessment of the subject property from \$156,964 to \$166,524.

The board of review submitted its "Board of Review Notes on Appeal" wherein it requested the appeal be dismissed based on a "correction of error" it issued reducing the assessment to \$125,518. The board of review did not submit a copy of the correction of error or an assessment breakdown based on the correction of error.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that a reduction in the assessment of the subject property is supported by the evidence in the record.

Initially, the Board finds the appellant timely filed the appeal with the Property Tax Appeal Board from the decision of the St. Clair County Board of Review increasing the assessment of the subject property through the application of a township equalization factor. The record also disclosed the board of review stated it issued a "correction of error" at some point in the appeal process, apparently after the appellant filed the appeal with the Property Tax Appeal Board. The Illinois Attorney General has issued an opinion providing that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board. 1977 Ill.Atty.Gen.Op. 188, 1977 WL 19157 (Ill.A.G.). Therefore, the Property Tax Appeal Board questions the validity of the action by the board of review subsequent to the appellant properly filing the assessment appeal with this Board and further denies its request to dismiss the instant appeal. Nevertheless, based on this record, the Board finds a reduction in the assessment of the subject property is appropriate.

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

*Mario Morris*

Member

*Shawn R. Lerbis*

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 26, 2010

*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.