



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

APPELLANT: Merlin & Gayle Tobler  
DOCKET NO.: 07-05930.001-R-1  
PARCEL NO.: 04-22.0-307-037

The parties of record before the Property Tax Appeal Board are Merlin & Gayle Tobler, the appellants; 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:** \$348  
**IMPR.:** \$0  
**TOTAL:** \$348

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant ½ acre parcel located in O'Fallon, O'Fallon Township, St. Clair County.

The appellants submitted evidence that they purchased the subject parcel in June 2007 for a price of \$126,900. The evidence further revealed that the appellants 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 \$41,550 to \$43,362. The appellants requested the assessment be reduced to \$348.

The board of review submitted its "Board of Review Notes on Appeal" wherein it requested the appeal be dismissed. The board of review indicated the appellants did not purchase the subject property until June 22, 2007, and the "developer's exemption" should have remained until 2008. The board of review indicated a "correction of error" was issued reducing the assessment to \$348, equivalent to the amount of the appellants' assessment request.

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 appellants 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 appellants filed the appeal with the Property Tax Appeal Board, due to the fact the property qualified for the "developer's exemption" assessment through assessment year 2007. 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 appellants 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 commensurate with the request made by each party 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.