



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

APPELLANT: Wayne Eastby
DOCKET NO.: 08-03612.001-R-1
PARCEL NO.: 14-2-15-24-07-201-007

The parties of record before the Property Tax Appeal Board are Wayne Eastby, the appellant, and the Madison 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 Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$22,380
IMPR.: \$86,720
TOTAL: \$109,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling that was built in 2002. The dwelling contains 2,273 square feet of living area and features a full partially finished basement, central air conditioning, two fireplaces, and a three-car garage of 640 square feet of building area. The property is located in Edwardsville, Edwardsville Township, Madison County.

The appellant claims assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three equity comparables. The comparables were located within five blocks of the subject and were described as one-story frame and masonry dwellings that were 5 or 6 years old. The comparables ranged in size from 1,686 to 2,374 square feet of living area and featured basements, central air conditioning, a fireplace, and a garage ranging in size from 508 to 825 square feet of building area. The comparables had improvement assessments that ranged from \$64,570 to \$85,490 or from \$31.28 to \$38.30 per square foot of living area. The subject has an equalized improvement assessment of \$89,510 or \$39.38 per square

foot of living area, which is higher than the per-square-foot improvement assessments of the comparables presented.

The evidence further revealed that the appellant timely filed this appeal directly with the Property Tax Appeal Board upon receipt of the notice of a township equalization factor issued by the board of review by a notice dated April 8, 2009.

Based on this evidence and as set forth in the Residential Appeal form, the appellant requested a reduction in the subject's total assessment to \$99,108.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$112,610 was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment by the amount of increase caused by the application of the equalization factor or to reduce the total assessment to \$109,100.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment and contending that the evidence established a much lower assessed valuation for the subject property.

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 appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may 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 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.

Ronald R. Guit

Chairman

K. L. Fern

Member

Frank A. Grief

Member

Mario Morris

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: June 18, 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.