



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

APPELLANT: Larry Earthal  
DOCKET NO.: 08-04023.001-R-1  
PARCEL NO.: 13-2-21-09-04-406-008

The parties of record before the Property Tax Appeal Board are Larry Earthal, 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:** \$17,630  
**IMPR.:** \$46,340  
**TOTAL:** \$63,970

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 11,748 square foot parcel that is improved with a one-story frame and brick dwelling of 2,008 square feet of living area. The dwelling was built in 1999 and features a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property located is in Maryville, Collinsville Township, Madison County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted Multiple Listing Service sheets for three comparable properties located in the subject's subdivision. The comparables were listed for prices ranging from \$210,000 to \$218,900. The evidence further revealed that the appellant filed this 2008 appeal directly to the Property Tax Appeal Board following receipt of the notice of the Collinsville Township equalization factor of 1.0564 issued by the board of review. For assessment year 2008, the factor was applied to the subject's total assessment of \$63,970 to result in an equalized assessment total of \$67,570; the equalized

assessment reflects an estimated market value for the subject property of \$202,710 which is less than any of the comparables presented by the appellant. Lastly, in the Residential Appeal to the Property Tax Appeal Board, the appellant requested an assessment reduction to \$56,440 which would reflect an estimated market value for the subject property of approximately \$169,320.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment 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 \$63,970.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did respond to the Property Tax Appeal Board by the established deadline and rejected the proposal to remove the equalization factor from the assessment; instead, the appellant proposed a further reduction in assessment to \$59,030. Appellant submitted a copy of the 2009 Notice to Taxpayer of Assessment Change which was issued on August 7, 2009 and reduced the subject's assessment to \$59,030 or an estimated market value of \$177,090.

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 (4<sup>th</sup> Dist. 1999).

Based on a review of the evidence contained in the record, the appellant indicated the subject property has a market value ranging from \$210,000 to \$218,900. However, based on the agreement of the board of review to remove the equalization factor for 2008 and reduce the subject's estimated market value to \$191,910, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is warranted. As noted above, by law the reduction is limited to the increase in the assessment caused by the application of the equalization factor. Therefore, based on the foregoing the Property Tax Appeal Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is warranted.

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

*Frank J. [unclear]*

Member

Member

*Mark [unclear]*

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: May 21, 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.