



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

APPELLANT: Steve Yarbrough
DOCKET NO.: 08-04683.001-R-1
PARCEL NO.: 13-2-21-23-14-302-032

The parties of record before the Property Tax Appeal Board are Steve Yarbrough, 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: \$13,940
IMPR.: \$58,750
TOTAL: \$72,690

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 16,514 square foot parcel improved with a 24 year-old, one-story dwelling with stucco exterior construction that contains 2,091 square foot of living area. Features of the home include central air conditioning, a full basement with 1,359 square feet of finished area, a fireplace and an 800 square foot garage. The property is located in Collinsville, Collinsville Township, Madison County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject with an estimated market value of \$185,000 as of the report's effective date of May 2, 2009. The appellant also submitted a grid analysis of three additional comparables in further support of his argument.

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 asserted that the appellant had

neither filed a complaint nor appeared before the board to contest his assessment. The Notes on Appeal indicated the subject's assessment was increased from \$72,690 to \$76,790 after application of the Collinsville Township equalization factor of 1.05640. 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.

After having been notified by the Property Tax Appeal Board of the board of review's offer to reduce the subject's assessment to the amount prior to application of the township equalization factor, the appellant submitted a letter to the Property Tax Appeal Board in which he asserted that he had filed a complaint with the Madison County Board of Review and received a final decision, from which he sought to appeal to the Property Tax Appeal Board. The appellant submitted a copy of this final decision. However, the board of review's final decision is dated November 19, 2008 and the appellant did not file his appeal with the Property Tax Appeal Board until May 5, 2009. Thus, the appellant did not timely file his appeal with the Property Tax Appeal Board within 30 days of the board of review's final decision, but did timely file his appeal after issuance of the Collinsville Township equalization factor of 1.05640, as indicated on the board of review's Notes on Appeal.

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 did not timely file his appeal with the Property Tax Appeal Board from the final decision of the Madison County Board of Review, but instead filed after 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 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. Thus, the Board finds a reduction in the subject's assessment to \$72,690, as stipulated by the board of review, 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

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 21, 2011

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.