



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

APPELLANT: Craig E. & Theresa A. Denby  
DOCKET NO.: 08-05160.001-R-1  
PARCEL NO.: 02-1-18-34-00-000-011.014

The parties of record before the Property Tax Appeal Board are Craig E. and Theresa A. Denby, the appellants, 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:** \$15,610  
**IMPR.:** \$65,780  
**TOTAL:** \$81,390

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of brick and vinyl exterior construction that contains 1,852 square feet of living area. The dwelling was constructed in 1991 with features that include a full basement that is partially finished, central air conditioning, two fireplaces and a two-car attached garage. The property is located in Highland, Saline Township, Madison County.

The appellants claim both overvaluation and assessment inequity as the bases of the appeal. In support of the market value argument the appellants submitted two comparable sales composed of one-story dwellings that ranged in size from 1,846 to 1,878 square feet of living area. The dwellings had brick and vinyl exteriors and were similar to the subject in age. Each comparable had a basement, a fireplace, central air conditioning and a two-car garage. The comparables sold in November 2007 and March 2009 for prices of \$226,500 and \$200,500 or for \$122.70 and \$107.76 per square foot of living area, land included, respectively.

In support of the assessment inequity argument the appellants submitted two comparables composed of one-story dwellings of brick and vinyl exterior construction that contained 1,899 and 1,880 square feet of living area. These homes were similar to the subject in age and featured full basements, central air conditioning, a fireplace and a two-car attached garage. One comparable also had an additional garage. These comparables had improvement assessments of \$58,070 and \$56,830 or \$30.58 and \$30.23 per square foot of living area, respectively. The subject has an improvement assessment of \$69,690 or \$37.63 per square foot of living area.

The evidence further revealed the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review increasing the subject's assessment from \$81,390 to \$86,230. Based on this evidence the appellants requested the subject's assessment be reduced to \$75,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment was disclosed. The subject's total assessment reflects a market value of \$258,690 or \$139.68 per square foot of living area, land included. 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.

The appellants were notified of the board of review proposed assessment and rejected the offer.

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. Because 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 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. 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: December 3, 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.