



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

APPELLANT: Helen O'Neal  
DOCKET NO.: 08-06061.001-R-1  
PARCEL NO.: 02-13.0-212-009

The parties of record before the Property Tax Appeal Board are Helen O'Neal, the appellant, 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: \$4,723  
IMPR.: \$19,503  
TOTAL: \$24,226**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of brick exterior construction that contains 1,220 square feet of living area. Features of the home include a full unfinished basement and central air conditioning. The dwelling was constructed in 1960. The subject property is located in Caseyville, Caseyville Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions, photographs and assessment information on four comparable properties. The comparables were improved with one-story single family dwellings of brick construction that ranged in size from 936 to 1,232 square feet of living area. Each comparable has central air conditioning, two comparables have full basements and three comparables have attached garages. The dwellings were constructed from 1957 to 1965. The comparables had total assessments ranging from \$16,956 to \$27,942; land assessments ranging from \$1,470 to \$8,819; and improvement assessments ranging from \$13,359 to \$19,123<sup>1</sup> or from \$14.59 to

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<sup>1</sup> Based on the Parcel Information Report submitted by the appellant, comparable #2 (Parcel No. 02-13.0-401-001) had a equalized total assessment

\$17.70 per square foot of living area. Based on this evidence the appellant request the subject's assessment be reduced to \$22,816.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$25,154 was disclosed. The subject had a land assessment of \$4,904 and an improvement assessment of \$20,250 or \$16.60 per square foot of living area. The record further indicated the appellant did not file a complaint with the board of review but filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the assessment from \$24,226 to \$25,154. The board of review argued the appeal should be dismissed due to the fact the appellant received a senior freeze and her taxes were based on a non-equalized assessment of \$24,226.

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 the appeal. The Board further finds a reduction in the subject's assessment is supported by the evidence in the record.

The appeal contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The Property Tax Appeal Board finds the appellant presented information on four comparable properties that had total assessments that ranged from \$16,956 to \$27,942 and improvement assessments ranging from \$14,803 to \$16,569 or from \$14.59 to \$17.70 per square foot of living area. The two most similar comparables, #2 and #4, had improvement assessments of \$14.59 and \$15.52 per square foot of living area. The subject has an improvement assessment of \$16.60 per square foot of living area, which is above the range established by the best comparables in the record. However, the record indicates that the appellant did not file a complaint with the board of review but appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Due to the fact 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:

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of \$27,942 and an equalized improvement assessment of \$19,123 or \$15.52 per square foot of living area.

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.

The Board also finds the board of review's request to dismiss the appeal due to the fact the subject has a senior assessment freeze is without merit. The board of review cites no authority in support of this proposition.

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 M. Louie*

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: March 18, 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.