



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

APPELLANT: Ronald & Helen Musenbrock  
DOCKET NO.: 08-06360.001-R-1 through 08-06360.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ronald & Helen Musenbrock, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-06360.001-R-1	19-13.0-113-024	2,514	27,298	\$29,812
08-06360.002-R-1	19-13.0-113-025	8,637	0	\$8,673

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two adjacent parcels. Parcel number 19-13.0-113-024 (PIN 024) is improved with a one-story single family dwelling of frame construction with 1,288 square feet of living area. The dwelling has a full basement and central air conditioning. PIN 024 also has a detached garage. The appellant indicated this parcel has 23,275 square feet of land area. Parcel number 19-13.0-113-025 (PIN 025) is a vacant tract with 15,308 square feet of land area. The property is located in St. Libory, Fayetteville Township, St. Clair County.

The appellant contends assessment inequity with respect to the subject's land assessment. With respect to PIN 024 the appellant provided descriptions and assessment information on three comparables improved with single family dwellings. The appellant indicated that the three comparables had parcels that ranged in size from 18,800 to 42,679 square feet of land area. These properties had land assessments prior to equalization ranging from \$1,224 to \$5,671 or from \$.045 to \$.133 per square foot of land area. The data provided by the appellant indicated these same comparables had equalized land assessments ranging from \$1,281 to \$5,935 or from \$.048 to \$.139 per square foot of land

area. The appellant provided a copy of the final decision issued by the board of review dated June 19, 2009 for PIN 024 indicating the property had a land assessment prior to equalization of \$8,732 or \$.375 per square foot of land area. The property had an equalized land assessment of \$9,139 or \$.393 per square foot of land area. Based on this evidence the appellant requested the land assessment for PIN 024 be reduced to \$5,707.

With respect to PIN 025 the appellant identified four comparables with land assessments ranging from \$3,483 to \$5,133. The data provided by the appellant indicated these comparables had equalized land assessments ranging from \$3,645 to \$5,372. The appellant did not provide the size for any of these comparables. The appellant provided a copy of the Notice of Final Decision on Assessed Valuation by Board of Review for PIN 025 increasing the assessment by the application of an equalization factor of 1.0466. The evidence disclosed PIN 025 had a land assessment prior to equalization of \$8,637 and an assessment after equalization of \$9,039. Based on this record the appellant requested the land assessment for PIN 025 be reduced to \$2,160.

The board of review submitted its "Board of Review Notes on Appeal" for each of the parcels under appeal. PIN 024 had a total equalized assessment of \$36,437, an equalized land assessment of \$9,139 and an equalized improvement assessment of \$27,298. The board of review further indicated that the appellant had filed a complaint before the board of review on PIN 024. The board of review indicated it was willing to stipulate to a revised land assessment for PIN 024 of \$5,707.

With respect to PIN 025 the board of review indicated this parcel had an assessment prior to equalization of \$8,637 and an equalized assessment of \$9,039. The board of review further indicated that the appellant had not filed a complaint before the board of review on PIN 025. The board of review indicated it was willing to stipulate to a revised land assessment for PIN 025 of \$3,659.

The board of review provided no comparables in support of its respective positions.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the land assessment 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.

With respect to PIN 024 the appellant provided assessment information on three comparables with equalized land assessments ranging from \$.048 to \$.139 per square foot of land area. PIN 024 has an equalized land assessment of \$.393 per square foot of land area, which is significantly above the range of the comparables in the record justifying a reduction.

With respect to PIN 025 the appellant provided limited information on four comparables with equalized land assessments ranging from \$3,645 to \$5,372. PIN 025 has an equalized land assessment of \$9,039. Based upon the evidence submitted, the Board finds that a reduction in the assessment for PIN 025 is supported. However, the record indicates that the appellant did not file a complaint with the board of review for PIN 025 but timely filed from the notice of an equalization factor applied by the St. Clair County Board of Review increasing the assessment. Since the appeal was filed timely from the 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 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 PIN 025 is supported. However, the reduction in the assessment for PIN 025 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

*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: July 22, 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.