



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

APPELLANT: Jeff Harriss  
DOCKET NO.: 08-06721.001-R-1  
PARCEL NO.: 14-2-15-28-04-403-028

The parties of record before the Property Tax Appeal Board are Jeff Harriss, 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:** \$16,050  
**IMPR.:** \$80,580  
**TOTAL:** \$96,630

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame and brick construction that contains 2,502 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, a fireplace, central air conditioning and a three-car garage. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 07-03192.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on November 25, 2009, lowering the assessment of the subject property to \$93,620 based on the evidence submitted by the parties. The appellant filed the instant appeal directly to the Property Tax Appeal Board on December 3, 2009, in accordance with section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant asserted that 2007 and 2008 were within the same general assessment period. The appellant also submitted information on three comparable sales to demonstrate the subject was being overvalued.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$101,700 was disclosed. The evidence provided by the board of review indicated that a township equalization factor of 1.03220 was applied in 2008 which increased the subject's assessment from \$98,530 to \$101,700. Based on this evidence the board of review agreed to reduce the subject's assessment to \$98,530.

The appellant was 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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Board finds the prior year's assessment as determined by the Property Tax Appeal Board should be carried forward to the 2008 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment to \$93,620. The record further indicates that the subject property is an owner occupied dwelling and that 2007 and 2008 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the 2007 decision of the Property Tax Appeal Board was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's 2007 decision of \$93,620 multiplied by the 2008 township equalization factor of 1.03220.

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.