



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

APPELLANT: Wayne Eastby
DOCKET NO.: 09-02384.001-R-1
PARCEL NO.: 14-2-15-24-07-201-007

The parties of record before the Property Tax Appeal Board are Wayne Eastby, 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: \$23,080
IMPR: \$80,460
TOTAL: \$103,540

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling that contains 2,273 square feet of above grade living area. The home is of frame with brick and vinyl siding construction and was built in 2002. Features include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage. The subject property has a 16,980 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant marked on the appeal form that assessment equity was the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three equity comparables. The comparables were improved with one-story dwellings that ranged in size from 1,686 to 2,828 square feet of above grade living area. The comparables were similar to the subject in location, age and features. These properties had improvement assessments that ranged from \$63,380 to \$81,740 or from \$22.41 to \$43.12 per square foot of above grade living area. The subject has an improvement assessment of \$83,030 or \$36.52 per square foot of above grade living area.

The appellant also submitted an appraisal estimating the subject property had a market value of \$295,000 as of August 20, 2010.

The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor issued by the board of review on February 19, 2010, increasing the assessment from \$103,540 to \$106,850. The notice indicated the equalized assessment reflects a market value of \$320,550.

Based on this evidence the appellant requested the subject's assessment be reduced to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment was disclosed. 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 appellant was notified of the board of review's proposed reduction and responded indicating that he had the house appraised in August 2010 resulting in an estimate of market value of \$295,000. He further asserted there have been no houses in his subdivision that had sold for more than \$285,000 for the past 1½ years. The appellant further stated that he had located two sales that occurred in late 2011 that were improved with two dwellings with 3,750 and 2,710 square feet of living area. These properties sold for prices of \$314,000 and \$240,000, respectively. The appellant reasserted his opinion that the assessment be reduced to \$100,000.

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 following the receipt of the notice of a township equalization factor issued by the board of review. Due to the fact the appeal was filed after notification of the township 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 (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 pre-equalized assessment.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 23, 2012

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.