



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

APPELLANT: Alan Skidmore
DOCKET NO.: 09-05654.001-R-1
PARCEL NO.: 03-34.0-214-016

The parties of record before the Property Tax Appeal Board are Alan Skidmore, 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: \$11,035
IMPR.: \$39,996
TOTAL: \$51,031

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame and masonry exterior construction that has approximately 1,859 square feet of living area. The dwelling was built in 1993. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a two-car attached garage. The property has a 9,600 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant claimed both overvaluation and assessment inequity as the bases of the appeal. In support of this assessment equity argument the appellant submitted information on four comparable properties improved with one-story dwellings that ranged in size from 1,848 to 1,872 square feet of living area. The dwellings were similar to the subject in location, age, construction and features. These comparables have improvement assessments that range from \$40,881 to \$41,961 or from \$22.12 to \$22.44 per square foot of living area. The subject has an improvement assessment of \$41,404 or \$22.27 per square foot of living area. The comparables had sites that ranged in size from 8,297 to 9,763

square feet of land area each with a land assessment of \$11,035 or from \$1.18 to \$1.33 per square foot of land area. The subject has a land assessment of \$11,423 or \$1.19 per square foot of land area.

The appellant also submitted information on two comparable sales and one listing improved with two, one-story dwellings and one, tri-level style dwelling that ranged in size from 1,740 to 1,972 square feet of living area. The dwellings range in age from 18 to 40 years old and were of frame and masonry or frame and brick exterior construction. Two comparables have basements, each has central air conditioning, each has one fireplace and each has a two-car attached garage. Two comparables sold in May and June 2009 for prices of \$156,000 and \$148,500 or for \$79.11 and \$81.46 per square foot of living area, including land, respectively. The listing has an asking price of \$137,900 or \$81.12 per square foot of living area, including land.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the Notice of Final Decision on Assessed Value by Board of Review dated June 2, 2010 establishing a total assessment of \$52,827. The notice indicated the subject's assessment was increased following the application of a 1.0352 township equalization factor issued by the board of review.

Based on this record the appellant requested the subject's assessment be reduced to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$52,827 was disclosed. The subject's assessment reflects a market value of \$158,306 or \$85.16 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for St. Clair County of 33.37%. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment to the pre-equalized total assessment of \$51,031.

The appellant was given notice of the board of review's proposed assessment and rejected the offer. In support of the rejection the appellant submitted a copy of an appraisal estimating the subject property had a market value of \$150,000 as of August 4, 2010.

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 disclosed 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

increasing the assessment from \$51,031 to \$52,827. Since 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 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 receipt of the 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: February 24, 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.