



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

APPELLANT: Kenneth & Jennifer Chandler  
DOCKET NO.: 09-05718.001-R-1  
PARCEL NO.: 13-31.0-100-013

The parties of record before the Property Tax Appeal Board are Kenneth & Jennifer Chandler, the appellants, 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:

<b>F/Land:</b>	\$293
<b>Homesite:</b>	\$797
<b>Residence:</b>	\$61,708
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$62,798

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel consists of farmland, a homesite and a residence. The homesite is improved with a one-story frame single-family dwelling that contains 2,088 square feet of living area. The home features a full unfinished basement, central air conditioning, and a two-car attached garage. The property is located in Belleville, Smithton Township, St. Clair County.

The appellants claim overvaluation as the basis of the appeal as to the residence. No dispute was raised concerning the homesite or farmland assessments. In support of this overvaluation argument, the appellants submitted selective portions of an appraisal of the subject property depicting an estimated market value as of February 5, 2010 of \$178,500.

The appraisal report is paginated indicating there are at least 23 pages to the entire report. The appellants submitted only pages numbered 2, 4, 10, 11, 12 and 17 to the Property Tax Appeal Board. These pages depict that the appraiser considered four comparable sales which occurred between March and September 2009

for prices ranging from \$170,000 to \$195,000. The comparables are improved with one-story masonry and frame dwellings that were 3 or 4 years old. The dwellings range in size from 1,785 to 2,209 square feet of living area and feature full unfinished basements, one of which is a walkout-style, central air conditioning and a two-car or a three-car garage. Three of the comparables also have a fireplace. The appraiser made adjustments to the comparables for differences from the subject property in lot size, exterior construction, room count, dwelling size, fireplace and other amenities. Based on this analysis, the appraiser set forth adjusted sales prices ranging from \$164,560 to \$190,900.

The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.0904 issued in Smithton Township on June 2, 2010 by the board of review increasing the subject's assessment from \$62,798 to \$68,448.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$68,448 was disclosed consisting of a \$293 farmland assessment, an \$869 homesite assessment and a \$67,286 residential assessment. The final equalized assessment of the subject homesite and dwelling of \$68,155 reflects a market value of \$204,240 using the 2009 three-year median level of assessments for St. Clair County of 33.37%.

After reviewing the appellants' evidence, the board of review reported that it "will not stipulate to the removal of the 2009 township multiplier." The board of review further contended that its recent decision "best reflect[s] the current market value of the subject property." No market value evidence was presented to support the subject's estimated market value.

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.

The Board has given less weight to the value conclusion set forth in the appraisal because the valuation date was 13 months after the assessment date at issue in this proceeding of January 1, 2009 and the appellants failed to provide an entire copy of the appraisal report for review and consideration. However, examining the four comparable sales contained within the submission made by the appellants, the Property Tax Appeal Board finds these comparables were similar to the subject in age, design, size and other features. The properties sold between March and September 2009 for prices ranging from \$170,000 to \$195,000, whereas the subject homesite and dwelling have an

estimated market value based on its assessment of \$204,240, which is greater than any of the comparable sales presented on this record.

However, the record also indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. 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 Official 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 as submitted by the appellants, 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.

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 22, 2013

*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.