



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

APPELLANT: Patricia Gibson
DOCKET NO.: 09-05731.001-R-1
PARCEL NO.: 08-02.0-407-020

The parties of record before the Property Tax Appeal Board are Patricia Gibson, the appellant, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it has no jurisdiction over the appeal; therefore, no change in the assessment of the property as established by the **St. Clair** County Board of Review is warranted. The assessed valuation of the property is:

LAND: \$31,352
IMPR: \$118,173
TOTAL: \$149,525

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story single family dwelling of frame and brick construction with 4,041 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement that is 50% finished, central air conditioning, three fireplaces and a three-car attached garage. The property has a 1.56 acre site and is located in Shiloh, St. Clair Township, St. Clair County.

The appellant submitted the appeal challenging the assessment for the subject property for the 2009 tax year based on a recent appraisal. In a cover letter the appellant explained she had her home custom built and she moved into the home in December 1998. She further stated there were construction defects causing her to file a law suit that was not resolved due to bankruptcy of the builder and/or subcontractors. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$640,000 as of May 11, 2007, if there were no structural defects. In correspondence the appraiser stated, however, there were structural defects when the dwelling was built. The appraiser asserted that the extent of potential damages such as mold and wood rot was not known,

however, the appraiser was of the opinion damages of 40% have occurred based upon similar cases. As a result the appraiser estimated the subject property had an "as is" fair market value of \$384,000.

The appellant also submitted a copy of a decision issued by the St. Clair County Board of Review on April, 25, 2008 for the 2007 tax year reducing the assessment to \$135,002. The appellant also stated on the appeal form that she was appealing from a decision of the St. Clair County Board of Review dated June 2, 2010. The appellant did not submit a copy of a final decision issued by the board of review for the 2009 tax year or any notice of the application of a township equalization factor issued by the board of review for St. Clair Township for the 2009 tax year.

Based on this evidence the appellant requested the subject's assessment be reduced to \$128,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$149,525 was disclosed. The board of review stated the appellant had not filed a complaint before the board of review for tax year 2009 and did not appear before the board of review for the tax year 2009. The board of review further stated the deadline to file an assessment appeal was May 29, 2010 and further explained that there was no multiplier (equalization factor) for Shiloh Township for 2009. Based on these facts the board of review requested the appeal be dismissed.

After receiving the board of review's submission and during the rebuttal period the appellant did not respond to the assertions made by the board of review.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it does not have jurisdiction over this appeal.

Section 16-160 of the Property Tax Code provides in part that:

[F]or all property in any county other than a county with 3,000,000 or more inhabitants, any taxpayer dissatisfied with the decision of a board of review. . . as such decision pertains to the assessment of his or her property for taxation purposes, or any taxing body that has an interest in the decision of the board of review. . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review. . . appeal the decision to the Property Tax Appeal Board for review. . . .

35 ILCS 200/16-160. In accordance with this statutory authority, sections 1910.30(a) & (b) of the rules of the Property Tax Appeal Board provide that the taxpayer must file an appeal within 30-days of the written notice of the decision of the board of review

or within 30-days of the written notice of the final adopted township equalization factors by the board of review. (86 Ill.Admin.Code 1910.30(a) & (b)). This framework requires as a prerequisite to filing an appeal with the Property Tax Appeal Board a decision from the board of review pertaining to the assessment of the property for the tax year at issue.

The evidence in this record disclosed the appellant did not file an assessment complaint with the St. Clair County Board of Review for the 2009 tax year and received no decision or equalization notice from the St. Clair County Board of Review pertaining to the assessment of the subject property for the 2009 tax year. In summary, this record is void of any evidence that the board of review issued a decision pertaining to the assessment of the subject property for the 2009 tax year that would confer jurisdiction on the Property Tax Appeal Board.

Based on this record the Property Tax Appeal Board dismisses the above referenced appeal on the basis of a lack of jurisdiction.

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.