



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

APPELLANT: Natalie Arshinkoff
DOCKET NO.: 09-05854.001-R-1
PARCEL NO.: 21-2-19-25-09-103-019

The parties of record before the Property Tax Appeal Board are Natalie Arshinkoff, the appellant, and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Madison** County Board of Review is warranted based on a lack of jurisdiction. The assessed valuation of the property is:

LAND: \$510
IMPR.: \$15,790
TOTAL: \$16,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,500 square foot parcel improved with a two-story single family dwelling with 1,920 square feet of living area. The property is located in Madison, Venice Township, Madison County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant submitted information disclosing the subject was purchased at a tax auction in September 2009 for a price of \$900. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of notice of a township equalization factor issued by the board of review reducing the assessment from \$16,500 to \$16,300. The assessment notice indicated the equalized assessment reflected a market value of \$48,900. The notice of final decision was dated February 19, 2010. The Property Tax Appeal Board received the initial correspondence from the appellant complaining of the equalized assessment on May 4, 2010, in an envelope postmarked May 3, 2010. Based on this evidence the appellant requested the subject's assessment be reduced to \$1,410.

The board of review submitted a motion requesting dismissal of the appeal contending the Property Tax Appeal Board had no jurisdiction. The board of review argued the appeal was filed from an equalization factor that reduced the assessment which precludes the Property Tax Appeal Board from granting a reduction in the assessment. The board of review also asserted that the appellant purchased the property in December 2009 from the county scavenger sale and, as a result, the county expunged the 2009 tax bill and no tax liability exists for 2009.

The request to dismiss the appeal was forwarded to the appellant by letter dated May 25, 2011. The appellant did not respond to the board of review motion to dismiss.

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

Section 16-160 of the Property Tax Code (35 ILCS 200/16-160) provides in part that:

In counties with 3,000,000 or more inhabitants, beginning with assessments made for the 1996 assessment year for residential property of 6 units or less and beginning with assessments made for the 1997 assessment year for all other property, and for 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. . . 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. . . .

Additionally, section 1910.30(a) of the rules of the Property Tax Appeal Board provides in part that:

In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed within 30 days after the postmark date or personal service date of the written notice of the decision of the board of review.
. . .

86 Ill.Admin.Code §1910.30(a). Furthermore, section 1910.25(b) of the rules of the Property Tax Appeal Board provides in part that:

Petitions, evidence, motions, and all other written correspondence sent by United States Mail to the

Property Tax Appeal Board shall be considered filed as of the postmark date in accordance with Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25]. . . .

86 Ill.Admin.Code §1910.25(b). The record disclosed that the date of the board of review notice of final decision was February 19, 2010. Due to the fact that thirty days from that date expired on Sunday, March 21, 2010, the appellant had until Monday, March 22, 2010 to file the appeal. (86 Ill.Admin.Code §1910.25(a)). The postmark date on the envelope used to mail the appellant's initial correspondence complaining of the assessment was May 3, 2010, forty-two days late. The Property Tax Appeal Board finds the appeal was not initiated within the 30-day period from the date of the board of review decision which precludes the Property Tax Appeal Board from asserting jurisdiction over the appeal.

The Board finds even if the appellant had timely filed the appeal, it had no authority to grant a reduction in the subject's assessment. As noted, the record indicates that the appellant 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 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.** (Emphasis added.) 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.** (Emphasis added.)

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). The record disclosed that the board of review issued a township equalization factor for Venice Township of .9884, which lowered the assessment. Because the township equalization factor reduced the assessment, the Property Tax Appeal Board would have no authority to further reduce the 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

[Signature]

Member

Member

[Signature]

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: September 23, 2011

[Signature]

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.