



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

APPELLANT: Kenneth Lardinois
DOCKET NO.: 09-06009.001-R-1
PARCEL NO.: 19-2-08-14-04-406-027

The parties of record before the Property Tax Appeal Board are Kenneth Lardinois, 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: \$4,220
IMPR.: \$34,330
TOTAL: \$38,550

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an owner occupied one-story dwelling that contains 1,140 square feet of living area. The subject dwelling is of brick exterior construction and is approximately 51 years old. Features of the property include central air conditioning and a 625 square foot garage. The property is located in East Alton, Wood River Township, Madison County.

The appellant filed the appeal contending overvaluation based on comparable sales. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings that ranged in size from 1,040 to 3,126 square feet of living area. Each comparable was described as having central air conditioning and three have basements. The appellant indicated the comparables sold from October 2007 to November 2008 for prices ranging from \$67,500 to \$158,900 or from \$35.76 to \$69.34 per square foot of living area. The appellant further indicated the subject sold in July 2007 for a price of \$120,958 or \$106.10 per square foot of living area.

The appellant also provided evidence that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-04399.001-R-1.

In that appeal the Property Tax Appeal Board rendered a decision on October 22, 2010, lowering the assessment of the subject property to \$37,140 based on an agreement of the parties. The appellant filed the appeal directly to the Property Tax Appeal Board within 30 days of the issuance of the decision issued for the 2008 appeal as allowed by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Based on this record the appellant requested the subject's assessment be reduced from \$38,990 to \$37,140.

The board of review submitted its "Board of Review Notes on Appeal" and a copy of a Certificate of Error dated October 26, 2010, disclosing the subject's 2009 assessment was reduced to \$38,550. The evidence provided by the board of review disclosed that a township equalization factor of 1.038 was applied in 2009.

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 the appeal.

The record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-04399.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$37,140.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The evidence also disclosed that the subject property was located in Wood River Township and an equalization factor of 1.038 was applied in 2009. The record further disclosed a Certificate of Error was issued in 2009 reducing the subject's assessment to \$38,550, which is the product of the final 2008 assessment issued by the Property Tax Appeal Board in the 2008 appeal and the township equalization factor of 1.038, rounded. The Board finds the assessment as reflected on the Certificate of Error was calculated in accordance with section 16-185.¹ Based on this

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an

record the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that reflected by the Certificate of Error is appropriate.

assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: August 19, 2011

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.