



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

APPELLANT: David Portell
DOCKET NO.: 10-01343.001-R-1
PARCEL NO.: 17-2-20-11-10-101-007

The parties of record before the Property Tax Appeal Board are David Portell, 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. The correct assessed valuation of the property is:

LAND: \$7,240
IMPR.: \$22,400
TOTAL: \$29,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling with 925 square feet of living area. The dwelling was constructed in 1968. Features of the home include a full basement that was partially finished and central air conditioning. The subject property has a 7,361 square foot site and is located in Granite City, Nameoki Township, Madison County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$68,500 as of November 30, 2010. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of notice of the application of a township equalization factor of .9858 issued by the board of review reducing the assessment from \$30,060 to \$29,640. The assessment notice indicated the equalized assessment reflected a market value of \$88,930. Based on this evidence the appellant requested the subject's assessment be reduced to \$22,831 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the final assessment of the subject totaling

\$29,640. The board of review requested the appeal be dismissed due to the application of a negative multiplier.

The request to dismiss the appeal was forwarded to the appellant by letter dated August 21, 2012. The appellant did not respond to the board of review request to dismiss the appeal.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The Board finds the appellant had timely filed the appeal from the notice of the application of a "negative" township equalization factor reducing the assessment of the subject property from \$30,060 to \$29,640. The Board finds, however, it has no authority to grant a reduction to the subject's assessment. Due to the fact 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 Nameoki Township of .9858, which

reduced the assessment of the subject property. Because the township equalization factor lowered the assessment, the Property Tax Appeal Board has no statutory authority to further reduce the assessment of the subject property. Based on this record the Board finds no change in the assessment is justified.

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: October 19, 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.