



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

APPELLANT: Nicholas J. & Mary M. Ruetters
DOCKET NO.: 10-05209.001-R-1
PARCEL NO.: 17-04.0-100-027

The parties of record before the Property Tax Appeal Board are Nicholas J. & Mary M. Ruetters, 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:

**LAND: \$9,971
IMPR.: \$62,748
TOTAL: \$72,719**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an owner occupied dwelling located in Prairie Du Long Township, St. Clair County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property was inequitably assessed. In support of this claim, the appellants submitted a grid analysis of four suggested assessment comparables. The comparables had varying degrees of similarity when compared to the subject. The comparables had land assessments ranging from \$3,248 to \$14,403 and improvement assessments ranging from \$43,926 to \$55,408 or from \$25.42 to \$31.99 per square of living area. The subject property has a land assessment of \$10,656 and an improvement assessment of \$67,058 or \$32.52 per square foot of living area.

The appellants' evidence also disclosed the subject property was the matter of an appeal before the Property Tax Appeal Board the prior assessment year under docket number 09-05432.001-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$70,683 based on the evidence submitted by the parties. Based on this evidence, the

appellants requested a reduction in the subject's assessment to \$57,550.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$77,714 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis of four suggested assessment comparables. The comparables had varying degrees of similarity when compared to the subject. The comparables had land assessments ranging from \$7,000 to \$18,337 and improvement assessments ranging from \$53,938 to \$76,551 or from \$31.99 to \$34.66 per square of living area. The evidence also disclosed the board of review issued a 1.0288 equalization factor in Prairie Du Long Township for the 2010 assessment year.

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. The Board further finds a reduction on the subject's assessment is warranted.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment established by the Property Tax Appeal Board for the 2009 tax year shall be carried forward to the 2010 tax year subject only to equalization. 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 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. (35 ILCS 200/16-185).

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2009 assessment to \$70,683. The record further indicates that the subject property is an owner occupied dwelling. There was no evidence showing 2009 and 2010 are not within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision. The record also shows a 1.0288 equalization factor was issued for Prairie Du Long by the board of review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision of \$70,683 plus the application of the township equalization factor of 1.0288 for the 2010 tax year.

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: November 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.