



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

APPELLANT: Bradley & Laurie Wobbe
DOCKET NO.: 10-05211.001-R-1
PARCEL NO.: 17-08.0-204-015

The parties of record before the Property Tax Appeal Board are Bradley & Laurie Wobbe, 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: \$18,325
IMPR: \$89,680
TOTAL: \$108,005

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an owner occupied dwelling located in Prairie Du Long Township, St. Clair County, Illinois.

The appellants submitted a legal brief before the Property Tax Appeal Board claiming the subject's 2010 assessed value was incorrect based on a contention of law. The appellants' brief indicates the subject property is an owner occupied residence and that tax years 2009 and 2010 are within the same general assessment cycle. The appellants' evidence further disclosed the subject property was the matter of an appeal before the Property Tax Appeal Board the prior year under docket number 09-05469.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$104,982 based on the weight of the evidence submitted by the parties. Based on this argument, the appellants requested a reduction in the subject's assessment to \$104,982.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property of \$113,240 was disclosed. The notes on appeal also disclosed a 1.0288 equalization factor was applied to assessments of non-farm

property located in Prairie Du Long Township for tax year 2010. In support of the subject's assessment, the board of review submitted assessment information for three suggested comparables to demonstrate the subject was being assessed uniformly. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision shall be carried forward to the subsequent assessment year subject 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 \$104,982. The record further indicates that the subject property is an owner occupied residence and that 2009 and 2010 are 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 Township 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 \$104,982 plus the application of the township equalization factor of 1.0288 for the 2010 tax year. Therefore, the Board finds the correct assessment for the subject property for tax year 2010 is \$108,005 ($104,982 \times 1.0288 = 108,005$).

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.