FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michelle Arnold
DOCKET NO.: 11-00825.001-R-1
PARCEL NO.: 41-20-11-258-011

The parties of record before the Property Tax Appeal Board are Michelle Arnold, the appellant, and the Champaign 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 **Champaign** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$4,310
IMPR.:	$23,790
TOTAL:	$28,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single-family dwelling of frame exterior construction that contains 912 square feet of living area. Features include a full unfinished basement and central air conditioning. The subject parcel of 6,824 square feet of land area is located in Champaign, City of Champaign Township, Champaign County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted both an appraisal of the subject property with an estimated market value conclusion of $60,000 as of October 12, 2011 and data regarding the October 28, 2011 purchase of the subject property for $60,000. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of .9780 issued by the board of review reducing the assessment of the subject property from $28,730 to $28,100. A copy of the board of review notice submitted by the appellant indicated the equalized assessment reflected an estimated market value of $84,308. Based on this evidence the appellant requested the subject's assessment be reduced to $20,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of $28,100 was disclosed. After reviewing the appellant's evidence, the board of review stated that "2011 multiplier was .9780 which resulted in lower assessed value. PTAB has no jurisdiction in any other lowering of 2011 value."

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 finds the appellant timely filed the appeal from the assessment notice issued by the board of review reducing the assessment of the subject by the application of an equalization factor of .9780, which conferred jurisdiction on this Board.

Based upon the evidence submitted, the Board finds that a change in the subject's assessment is not warranted. The record disclosed that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor of .9780 issued by the board of review reducing the assessment of the subject from $28,730 to $28,100. 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 by rule and statute. 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**. 86 Ill.Admin.Code §1910.60(a). [Emphasis added.]

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). Neither the Board's rule nor the Property Tax Code provide that the Property Tax Appeal Board may further reduce an assessment where a "negative" equalization factor has been applied by the board of review lowering the pre-equalized assessment.

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds the township equalization factor applied by the board of review reduced the assessment rather than causing the assessment to increase. On the basis of these facts, the Board finds it has no authority to further reduce the assessment of the subject property beyond the 2011 equalized assessment as established by the board of review. In conclusion, the Board finds a reduction in the subject's assessment is not appropriate.

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.

Chairman

Member

Member

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: October 18, 2013

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.