



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

APPELLANT: Jeffery Colligan  
DOCKET NO.: 11-02573.001-R-1  
PARCEL NO.: 15-2-09-35-03-301-014

The parties of record before the Property Tax Appeal Board are Jeffery Colligan, 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:** \$27,030  
**IMPR:** \$147,310  
**TOTAL:** \$174,340

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1.5-story single-family dwelling with approximately 3,714 square feet of living area. The home was built in 1999. Features include a full partially finished basement, central air conditioning, two fireplaces and a three-car garage. The property is located in Edwardsville, Ft. Russell Township, Madison County.

The appellant contends 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 \$525,000 as of November 22, 2011.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review issued by the Madison County Board of Review on March 27, 2012, establishing a total assessment of \$187,730 after application of the Ft. Russell Township equalization factor of 1.0106. With application of the equalization factor, the assessment of the subject property was increased from \$185,760 to \$187,730. A copy of the board of review notice submitted by the appellant indicated the equalized assessment reflected an estimated market value after equalization

of \$563,250. Based on this evidence, the appellant requested the subject's assessment be reduced to \$185,760 as reflected in the pre-equalized assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$187,730 was disclosed. On the "Notes on Appeal" and with an accompanying letter, the board of review asserted that a Certificate of Error was issued reducing the total assessment to \$174,340. The board of review also submitted a copy of the Certificate of Error for the 2011 tax year, dated October 17, 2012, disclosing the total assessment was reduced from \$187,730 to \$174,340. The board of review requested that the appeal be dismissed based on the issuance of the Certificate of Error.

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 appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof.

The appellant submitted an appraisal estimating the subject property had a market value of \$525,000 as of November 22, 2011. The subject property had an assessment as reflected on the Notice of Final decision of \$187,730, reflecting a market value of approximately \$563,250. The record further indicated that subsequent to the final decision issued by the board of review a Certificate of Error was issued revising the assessment to \$174,340, reflecting a market value of approximately \$523,100, which is less than the appraised value.<sup>1</sup> Based on this 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.

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<sup>1</sup> 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 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.

*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: September 20, 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.