



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

APPELLANT: Douglas Matthews
DOCKET NO.: 11-04054.001-R-1
PARCEL NO.: 14-2-15-33-09-103-001

The parties of record before the Property Tax Appeal Board are Douglas Matthews, 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: \$ 8,280
IMPR.: \$ 54,640
TOTAL: \$ 62,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 39 year old, brick and frame bi-level dwelling that contains 1,178 square feet of living area. Features include a finished basement, central air conditioning and two fireplaces. The dwelling is situated on a 6,300 square foot lot. The subject property is located in Edwardsville Township, Madison County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant an appraisal of the subject property. The appraisal report conveyed an estimated market value for the subject property of \$152,000 as of September 19, 2011.

The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of .9855 issued by the board of review reducing the assessment of the subject property from \$63,840 to \$62,290. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$62,920 was disclosed. The subject's assessment reflects an estimated market value of \$188,892 when applying Madison County's 2011 three-year median level of assessments of 33.31%. After reviewing the appellant's assessment complaint, the board of review requested the appeal be dismissed for lack of jurisdiction. The Board of review cited section 16-180 of the Property Tax Code, which provides in 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. (35 ILCS 200/16-180).

The board of review argued that since the subject property received a negative equalization factor that reduced the subject's assessment, the Property Tax Appeal Board has no jurisdiction.

The appellant was notified of the board of review's motion to dismiss based on a lack of jurisdiction by the Property Tax Appeal Board. The appellant was given thirty (30) days to respond. The appellant responded to the Board with the 30 day period. The appellant argued the appeal was not based solely on the effect of an equalization factor, but based on the assessed value of the subject property as determined by the Madison County Assessor's Office. The appellant also cited parts of section 16-180 of the Property Tax Code, which provides in part:

Procedure for determination of correct assessment. All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county.

The appellant argued the plain text language of the statute clearly states that appeals are "de novo" and that "proper and admissible" evidence may be introduced to the Property Tax Appeal Board without having to go through the county review board. The appellant argued there is no requirement to file and appeal with the county at all.

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 no change in the subject's assessment is warranted based on this record.

The appellant argued the subject property's assessment was not reflective of its fair market value. When market value is the basis of the appeal, the value 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 (3rd Dist. 2002). The Board finds the appellant timely filed this appeal from the notice of a township equalization factor issued by the Madison County Board of Review, which conferred limited jurisdiction on this Board. However, the Board finds that a change in the subject's assessment is not warranted. The record is clear that the appellant appealed the subject's assessment directly to the Property Tax Appeal Board after receiving a notice of a township equalization factor of .9855 issued by the board of review reducing the assessment of the subject from \$63,840 to \$62,920. Since this 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).

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.

The Board further finds that the appellant's argument that there is no requirement to file an assessment appeal with the county board of review and the reliance of section 16-180 of the Property Tax Code (35 ILCS 200/16-180) to be misplaced. Section 16-160 of the Property Tax Code provides in pertinent part:

. . . for all property in any county other than a county with 3,000,000 or more inhabitants, any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes, or any taxing body that has an interest in the decision of the board of review or board of appeals on an assessment made by any local assessment officer, may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review. (35 ILCS 200/16-160)

In order for the Property Tax Appeal Board to have full jurisdiction for an assessment appeal, the taxpayer or taxing body must exhaust their local administrative remedy. The taxpayer or taxing body must timely file an assessment complaint before the local board of review in the county where the property is located and within 30 days of the local the board of review final decision, may appeal to the Property Tax Appeal Board. In this appeal, the Board finds the appellant did not file an assessment complaint with the local board of review, but rather filed an assessment complaint with the Property Tax Appeal Board after receiving notice of a "negative" equalization factor under section 16-180 of the Property Tax Code (35 ILCS 200/16-180).

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.