



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

APPELLANT: Randall Jordan
DOCKET NO.: 11-05390.001-R-1
PARCEL NO.: 18-33.0-213-022

The parties of record before the Property Tax Appeal Board are Randall Jordan, the appellant, 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: \$5,509
IMPR.: \$29,749
TOTAL: \$35,258

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single-family dwelling of frame construction that contains 1,036 square feet of living area. The dwelling was built in 1918 and features a partial crawl-space and partial slab foundation. The home has central air conditioning and a detached two-car garage. The subject parcel consists of 13,625 square feet of land area and is located in New Athens, New Athens Township, St. Clair County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted data regarding the December 2011 purchase of the subject property for \$20,000 through Adams Auction after the property had been advertised in the local paper and on the internet for several months. The appellant reports the subject was renovated for a cost of \$1,800 before being occupied in February 2012. In further support, the appellant provided a copy of the Auction Purchase and Sale Agreement reflecting the total purchase price of \$20,000.

In addition, the appellant provided three suggested comparable sales in the Section V grid analysis. The comparables were

within 8/10 of a mile of the subject property and were described as one-story or 1.5-story dwellings of frame or brick veneer exterior construction. The homes range in size from 900 to 1,225 square feet of living area and range in age from 13 to 93 years old. Two of the comparables have full or partial unfinished basements and central air conditioning. One property has a carport and one has a 252 square foot garage. These properties sold between January 2011 and May 2012 for prices ranging from \$24,000 to \$51,500 or from \$26.67 to \$46.82 per square foot of living area, including land.

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 dated May 21, 2012 which was issued by the board of review. The assessment of the subject property was increased from \$35,258 to \$35,731 based on application of the New Athens Township equalization factor of 1.0134.

Based on the foregoing evidence, the appellant requested a reduction in the subject's total assessment to \$18,000 which would reflect a market value of approximately \$54,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$35,731 was disclosed. After reviewing the appellant's evidence, the board of review stated it would not stipulate "due to the current owner being taxed on the Senior Tax Freeze Based of 12,298 assessed value, which originally belong to the previous owner." In further support of this contention, the board of review submitted a copy of the "tax bill."

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 Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). Thus, no weight has been given to the board of review's contention regarding the allegedly inappropriate continuation of a Senior Tax Freeze on the subject property.

Based upon the only market value evidence submitted herein by the appellant, the Property Tax Appeal Board finds that a reduction in the subject's assessment is supported. When overvaluation is claimed, the appellant has the burden of proving the value of the property 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property.

86 Ill.Admin.Code §1910.65(c). The Board finds the appellant has overcome this burden. However, the record also indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. 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.

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.

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).

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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: December 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.