



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

APPELLANT: Bruce Jones
DOCKET NO.: 11-05955.001-R-1
PARCEL NO.: 24-18-323-019

The parties of record before the Property Tax Appeal Board are Bruce Jones, the appellant; and the LaSalle 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 LaSalle County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,073
IMPR.: \$12,222
TOTAL: \$16,295

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story single family dwelling of frame construction that contains approximately 1,300 square feet of living area. The dwelling is approximately 120 years old. Features of the home include a partial basement and a garage that was built in 2007. The property is located in Marseilles, Manlius Township, LaSalle County.

The evidence in the record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 10-03804.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$15,000 based on the

evidence submitted by the parties. In the instant appeal the appellant submitted a written statement discussing the assessment of the subject. The appellant requested the subject's assessment be reduced to \$12,989.

The board of review submitted its "Board of Review Notes on Appeal" wherein the board of review acknowledged that the subject's assessment was reduced in the 2010 tax year based on a decision issued by the Property Tax Appeal Board under Docket No. 10-03804.001-R-1. The board of review further indicated that for the 2011 tax year there was an equalization factor of .9999 applied to the assessments of non-farm properties located in Manlius Township. Based on this record the board of review agreed to stipulate to a total revised assessment of \$14,999.

The appellant was notified of the proposed revised assessment and rejected the offer.

Under rebuttal, the appellant argued in a letter that the assessor's residence was sold for a \$30,000 reduction in value or a 20% decrease, and that everyone's property should be reduced 20%. In addition, the appellant stated that after talking to an appraiser, the building that was put on his property wasn't worth what it cost to build. The appellant provided no substantive market value evidence or supportive documentation for this contention.

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.

Pursuant to Section 1910.30 of the rules of the Property Tax Appeal Board, evidence or a request for an extension of time must be submitted with each petition for appeal. (86 Ill.Admin.Code §1910.30). The appellant's reference to the existence of a 2010 appeal for purposes of providing "recent sales/comparable properties evidence" is insufficient.

In order to demonstrate overvaluation the appellant needed to provide an appraisal or other market data estimating or establishing the subject's market value on or about January 1, 2011 given its condition and the state of the overall real estate market in the subject's area. The appellant did not provide this type of evidence to demonstrate the subject's assessment was excessive as of January 1, 2011.

Furthermore, Section 1910.63 of the rules of the Property Tax Appeal Board addresses the burdens of proof in an appeal. Section 1910.63 reads in pertinent part:

Section 1910.63 Burdens of Proof

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.
- c) Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. . . . (86 Ill.Admin.Code 1910.63).

The Board finds the appellant as the contesting party had the burden of producing sufficient evidence or argument to challenge the correctness of the assessment. In this matter, the appellant only relied upon evidence filed in the appellant's closed 2010 assessment appeal before the Property Tax Appeal Board for support.

The Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review.

There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 10-03804.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$15,000 based on the stipulation of the parties.

It is also not disputed that the subject property is an owner-occupied dwelling. The board of review requested that the Board's prior year decision for 2010 be carried forward to the subsequent year of 2011, assumedly in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which 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. [Emphasis added.]

The Board further finds that 2010 and 2011 are not within the same general assessment period as 2011 was the start of a new general assessment cycle. (86 Ill.Admin.Code 1910.90(i); 35 ILCS200/9-215)

For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal. Moreover, the appellant submitted no other substantive evidence to establish that the 2011 assessment of the subject property was incorrect. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted on this record.

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: March 20, 2015



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.