PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Feehan
DOCKET NO.: 04-02509.001-R-1
PARCEL NO.: 02-02-10-306-010

The parties of record before the Property Tax Appeal Board are James Feehan, the appellant, by attorneys Clyde B. Hendricks and co-counsel James F. Kane, both of Peoria, Illinois, and the Tazewell County Board of Review by Assistant State's Attorney Eric Tibbs.

At the commencement of hearing, the parties agreed that the evidence, testimony and arguments associated with sixty-four appeals scheduled for consecutive hearings were substantially the same. As such, the parties as represented at hearing by attorneys Kane and Tibbs agreed to incorporate the testimony provided in the initial hearing in all sixty-four matters. In accordance with that agreement, the Property Tax Appeal Board will reiterate the testimony provided as far as practicable.

The subject parcel of 8,736 square feet has been improved with a newly constructed one-story single-family frame constructed dwelling containing 1,668 square feet of living area. Features include a full, unfinished basement, central air conditioning, a fireplace, and an attached three-car garage of 660 square feet of building area. The property is located in Washington, Washington Township, Tazewell County, Illinois. As reported in the Residential Appeal form, the subject property was purchased October 25, 2004 for $171,000; appellant reports an occupancy permit was issued on October 4, 2004 (appellant's Exhibit 1).

Appellant through attorney Kane appeared before the Property Tax Appeal Board making a contention of law that the subject property was improperly assessed as omitted property and the appellant is not liable for any taxes due on the improper assessment. Counsel argued the board of review only assessed as omitted properties structures completed before October 1, 2004[1] in three townships

[1] Appellant's Exhibit 1 presented at hearing purports to summarize data from each of the sixty-four omitted property cases, including the date the occupancy permit was issued for the property. In that list, there are 15

(Continued on Next Page)

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 **Tazewell** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$	150
IMPR.:	$	7,450
TOTAL:	$	7,600

Subject only to the State multiplier as applicable.

PTAB/cck/8-09

of Pekin, Washington and Morton. Therefore, there was a two-pronged lack of uniformity by the board of review in failing to apply omitted property assessments to all townships and in not assessing as omitted all properties completed at any time in 2004. Moreover, counsel argued there was a lack of timeliness in issuing the omitted property assessment notices more than 16 months after the assessing officials knew that certificates of occupancy had been issued.

In support of this contention, attorney Hendricks had previously filed with the Property Tax Appeal Board a five-page memorandum with numerous attachments prepared at his direction by Vivian E. Hagaman, whom he described as a real estate appraiser, working under his aegis. Among other things, in the memorandum, Hagaman wrote that "for 20+ years, January 1, has been the date to add 100% completed improvements to the assessment roll." She further asserted that each appellant whom she termed her "clients":

> . . . attempted to notify either the Tazewell Supervisor (SA) and/or Township Assessor (TA), they were told that department policy was to assess the completed home on January 1. Several employees of the SA office stated: 'We do not do instant assessments, this is a department problem that you will benefit from. We hope someday to correct this policy.'

(Hagaman memorandum, p. 2) Based on the foregoing, appellant claimed to have complied with a local rule regarding notification of new construction (cited as rule 14-715). The memorandum further notes no forms were provided and previously no one was ever required to make notification.

The memorandum also criticizes the Supervisor of Assessments for not providing guidelines in accordance with Section 9-15 of the Property Tax Code (hereinafter "Code") (35 ILCS 200/9-15). Furthermore, the memorandum contends the board of review fails to achieve uniformity from the instant action of assessing omitted properties because some properties are assessed as omitted and others are not so assessed (Hagaman memorandum, p. 3). Hagaman made the foregoing factual assertion based on the varying numbers of omitted properties in the townships from 0 to 101 of Morton, Washington and Fondulac which she characterized as the fastest growing townships in the county. More particularly, she contended that Fondulac Township had issued 211 building permits in 2004 and yet was said to have no omitted properties; from this data, Hagaman concludes "it defies common sense that all of these buildings were completed on January 1."

Appellant's first witness was Vivian E. Hagaman, employed as the deputy assessor of Morton Township for the previous eighteen months. Hagaman testified that her training and experience in appraising real estate involves ten years as a realtor

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properties where the occupancy permit was dated on or after October 1, 2004 and the property was assessed by the board of review as an omitted property.

specializing in commercial and residential properties and that she held an appraisal license until 2007 which she did not renew. She has also taken classes relevant to assessing from the Illinois Property Assessment Institute (IPAI) and the Illinois Department of Revenue.

Hagaman further explained her experience in real estate assessment and tax issues arising from her work with David Simons described as a "tax specialist" commencing in 1995 handling, among other things, tax assessment appeals. Hagaman's work for Simons involved creation of computer databases for gathering comparable data to determine whether properties were equitably assessed.

With regard to the pending sixty-four assessment appeals which were consolidated for purposes of hearing, Hagaman testified that she became familiar with these 2004 omitted property assessments due to her work as an appraiser spending time in the Tazewell County Supervisor of Assessments' Office. During this time period, Hagaman talked to patrons of the office and was listening to conversations from which she ascertained that a lot of people were calling saying "my home has been completed, but you only have me assessed on the land value; would you please come out and reassess my home." Hagaman further testified that she conversed with employees of the assessor's office, including Laurie Epkin, the "acting supervisor." Hagaman further testified that the Fondulac Township Assessor was doing instant assessments as were Pekin and Washington. Epkin purportedly told Hagaman that due to not all of the townships doing instant assessments, which was not uniform, she [Epkin] did not "put them on the books."

From Hagaman's examination, the only townships having omitted properties assessed by the board of review were Pekin, Washington, Morton, and one or two in Groveland. However, Fondulac Township had no omitted properties despite having had 211 building permits issued in 2004. Moreover, Hagaman testified that she found no omitted properties from Deer Creek and Hopedale. According to Hagaman, the Washington Township Assessor acknowledged each property within the jurisdiction and placed instant assessments on the properties; it was the personnel within the Supervisor of Assessments Office who did not enter those instant assessments into the books.

Hagaman further testified that she researched the records of Tazewell County and found that there were five or six properties which were completed after October 1, 2004, but which were not assessed as omitted properties by the board of review.

Upon cross-examination by the board of review, Hagaman acknowledged the instant issue is purely procedural with regard to the omitted properties and is not an issue of value. When asked for the evidence of properties that were not treated uniformly by being assessed as omitted properties, Hagaman indicated that although there were such properties, no documentary evidence was submitted to establish that so as to

avoid those properties from being assessed by the board of review. Hagaman further asserted that the assessors knew of the properties and put instant assessments on the books, but due to a policy at the supervisor of assessments office those instant assessments were not brought over to the final set of books. Thus, according to Hagaman, more than 16 months passed before assessments were issued on these properties which is not in conformity with the Property Tax Code (see Section 9-270).

On further cross-examination, Hagaman noted that Leon Schieber of Morton Township did not do instant assessments in 2004.

To questions posed by the Hearing Officer, Hagaman stated she received no fee in the pending sixty-four cases. Rather, when the cases were filed, it was with an attorney fee of $200; Hagaman worked for the attorney.

On redirect examination, Hagaman testified regarding one of the attachments to her memorandum, a legal-sized spreadsheet, which she characterized as all of the 2004 omitted properties.

The next witness called by appellant was Leon L. Schieber who has had the position of Morton Township Assessor since January 1, 1995. He will retire at the end of 2009. He testified briefly to his educational background. Schieber also testified his primary duty as township assessor is to discover, list and value real estate in Morton Township.

Schieber acknowledged that prior to the start of the assessment process each year, a meeting is held with the Supervisor of Assessments for the purpose of instructing township assessors in uniformity of their jobs attended by the Supervisor of Assessments, chief deputy, and those township assessors who are able to attend. Schieber testified the meeting prior to 2004 occurred on or about December 11, 2003 and included verbal instructions only.

Schieber testified the instructions were that new construction, completed during calendar year 2004, should have instant assessments performed up to October 1; that there were to be no instant assessments of additions to commercial or residential properties. Schieber characterized the requirement to perform instant assessments as being primarily to pick up single family residential properties. In his experience in Morton Township, there were sizeable additions constructed to both commercial and residential properties on a yearly basis. At the relevant time, there was also new commercial construction ongoing.

With regard to how he learns of new construction, Schieber testified the data comes from the Village of Morton Zoning Official and from the Tazewell County Zoning Office. Early each month, the Village of Morton Zoning Official comes by Schieber's office with a list of both the prior month's building permits and Certificates of Occupancy which were issued. Schieber testified that on average there are usually between 70 and 80 single-family

building permits for Morton Township annually; there are also 70 to 80 addition permits annually; and new commercial/industrial permits may have been 5 to 8 annually around 2004.

Schieber has never relied upon the owners of property submitting copies of their Certificates of Occupancy to notify him of the completion of construction. Moreover, no property owner has ever submitted a copy of their certificate to Schieber; perhaps two or three property owners have called Schieber to inquire as to what would happen after the issuance of the Certificate of Occupancy. Reliance upon property owners reporting the completion of new construction would reduce the numbers of properties on the tax rolls according to Schieber since owners do not notify the township assessor. Upon questioning, Schieber confirmed that he is aware of the existence of a form on which the property owner can report the completion of new construction which is available both at the township assessor's office and the Supervisor of Assessments' Office, although Schieber has never had an owner request a copy of the form from him.

Upon cross-examination, Schieber acknowledged that in 2004 he did not do instant assessments in Morton Township. His rationale for this was that he did not feel it was uniform and/or fair to people to only assess new single family construction and not do additions of any nature (residential or commercial/industrial) and there were no written instructions. He acknowledged that the Code in Section 9-180 provided for the pro-rata valuation of new or added improvements and for the assessment of any omitted property in Section 9-265.

Subsequent to 2004 and in accordance with rules set out by the Supervisor of Assessments, Schieber now assesses new or added improvements as of January 1 if it is a partial. For two years, 2004 and 2005, Schieber did not do instant assessments.

In answer to a question by the Hearing Officer, in 2004 any homeowner who called to advise that the dwelling had been completed during the year, Schieber advised the dwelling will be put on for assessment purposes as of January 1, 2005.

Based on the foregoing testimony and legal arguments, appellant requested that the omitted property assessment be removed and that the property only be assessed in 2004 for its land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $7,600 was disclosed. In support of the assessment, the board of review submitted a written response prepared by Assistant State's Attorney Michael P. Holly wherein he argued the appellant failed to demonstrate by clear and convincing evidence a lack of assessment uniformity. Counsel further argued on behalf of the board of review that the appellant failed to prove the property was improperly assessed or that the taxes were unequal or lacking in uniformity.

At hearing, counsel for the board of review characterized the issues herein as procedural and, as noted in appellant's case-in-chief, not related to the actual value of the properties at issue. Attorney Tibbs further pointed out that Section 9-180 of the Code (35 ILCS 200/9-180) requires notice by the owner upon completion of an improvement and a request for reassessment. Based on the record, no notice was sent to the proper officials of the completion of the improvement(s), therefore counsel argues that the 16-month period of Section 9-270 of the Code, requiring the reassessment occur no more than 16 months later, never began to run in the instant proceeding. Counsel for the board of review further argued the subject property, which had been improved, was taxable property and assessed in accordance with statutes such as Section 9-180 of the Code (35 ILCS 200/9-180).

The only witness called on behalf of the board of review was the Chairman of the Tazewell County Board of Review, Gary Pittenger, who indicated he held that same position in 2004. He testified that township assessors have until April 15 to submit their assessment books, except in the general assessment year when the time is extended to June 15. Upon submission of the 2005 assessment data from the township assessors, the clerks in the Supervisor of Assessments Office were reviewing the property record cards along with the submissions from the township assessors. In the course of that review, the clerks recognized that certificates of occupancy had been issued in 2004 and this was brought to the attention of the board of review in the latter half of 2005. Owners were notified of 2004 omitted property assessments and hearings were held in approximately March 2006 during which owners could contest the asserted date of completion of the improvement and/or the value of the improvement.

Upon cross-examination regarding the townships which had omitted properties, Pittenger noted that besides the three referenced previously, both Groveland and Cincinnati had omitted properties. According to Pittenger's testimony, the township assessor initially puts the date of the certificate of occupancy on the property record card; thereafter, the clerks of the Supervisor of Assessments Office load that data into the computer system. Furthermore, Pittenger believed that, besides single-family dwellings cited as omitted properties, some commercial properties were cited as omitted properties, including some in Morton. No home improvements or additions were cited as omitted properties in 2004 by the board of review as far as Pittenger was aware.

Based on the foregoing, the board of review requested confirmation of the omitted property assessment.

After hearing the testimony and considering the arguments of counsel along with the documentary evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment due to the legal arguments made is not supported by the evidence in the record.

The appellant's primary argument was that the board of review had misapplied or had applied in a non-uniform manner the Code as it relates to the pro-rated assessments of newly constructed dwellings such as the subject property. Moreover, to the extent that an improvement assessment could have been issued, the assessment was not performed in a timely manner in light of notice of the completion of the structure.

Section 16-50 of the Code (35 ILCS 200/16-50) provides in pertinent part that "The Board of review shall assess all omitted property as provided in Sections 9-265 and 9-270." Section 9-265 of the Code (35 ILCS 200/9-265) states in part that:

> If any property is omitted in the assessment of any year or years, so that the taxes, for which the property was liable, have not been paid, or if by reason of defective description or assessment, taxes on any property for any year or years have not been paid, . . . , the property, when discovered, shall be listed and assessed by the board of review . . . . For purposes of this Section, "defective description or assessment" includes a description or assessment which omits all the improvements thereon as a result of which part of the taxes on the total value of the property as improved remain unpaid. . . .
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> When property or acreage omitted by either incorrect survey or other ministerial assessor error is discovered and the owner has paid its tax bills as received for the year or years of omission of the parcel, then the interest authorized by this Section shall not be chargeable to the owner. However, nothing in this Section shall prevent the collection of the principal amount of back taxes due and owing.
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> . . . .

Furthermore, Section 9-270 of the Code (35 ILCS 200/9-270) states that:

> A charge for tax and interest for previous years, as provided in Sections 9-265 or 14-40, shall not be made against any property for years prior to the date of ownership of the person owning the property at the time the liability for the omitted tax was first ascertained. Ownership as used in this section shall be held to refer to bona fide legal and equitable titles or interests acquired for value and without notice of the tax, as may appear by deed, deed of trust, mortgage, certificate of purchase or sale, or other form of contract. No charge for tax of previous years, as provided in Section 9-265, shall be made against any property if (a) the property was last assessed as unimproved, (b) the owner of the property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and (c) reassessment of the property was not made within the 16

> month period immediately following the receipt of that notice. The owner of property, if known, assessed under this and the preceding section shall be notified by the county assessor, board of review or Department, as the case may require.

First, the appellant asserts there is no liability for the proportionate assessment of the subject property improvement because more than 16 months passed since the assessing officials were aware of the completion of the structure. In essence, the appellant has argued that the "assessing officials" were placed on notice of the subject improvements when the occupancy permit was issued for the subject property. The Property Tax Appeal Board finds this argument is without merit. As recited above, Section 9-270 of the Code sets forth the limitations and exceptions for the assessment of omitted property. The notice requirement referred to in Section 9-270 of the Code is further described in Section 9-180 of the Code that as to new or added improvements the owner's notice must be given by certified mail, return receipt requested and that the notice must include a legal description of the property (35 ILCS 200/9-180). In particular, the requirements are:

> The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property. . .

35 ILCS 200/9-180. Appellant herein did not present any evidence of notification to the assessment officials of the improvements with a request for a reassessment in accordance with subsection (b) of Section 9-270 of the Code (35 ILCS 200/9-270). To the extent that Hagaman sought to testify for all sixty-four appellants that they had each contacted the Supervisor of Assessments and/or their respective township assessors seeking reassessment, the Property Tax Appeal Board finds her summary testimony lacking in credibility and detail. Moreover, any such "contact" was not a written notice sent by certified mail, return receipt requested as required by the Code. In summary, there was no evidence in this matter that the proper procedures were followed or that any notice was provided as required. Based on the foregoing statutes, the board of review has the authority to assess property that was erroneously omitted from the tax rolls unless the three conditions listed in Section 9-270 of the Code are satisfied. The appellant failed to meet the second requirement mandating the owner of the property give notice of subsequent improvements and to request a reassessment as required by Section 9-180 of the Code. Notice was not given to the assessor as required by Section 9-180 of the Code and therefore, the Property Tax Appeal Board finds the appellant failed to provide adequate notice and the board of review was not prevented

from assessing the subject improvement as omitted property for the assessment year 2004.

Sections 9-160 and 9-180 of the Code work in concert when valuing and assessing newly constructed improvements. Section 9-160 reads in part that:

> Valuation in years other than general assessment years. On or before June 1 in each year other than the general assessment year[2], in all counties with less than 3,000,000 inhabitants, . . . the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year. . .
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> Beginning January 1, 1996, the authority within a unit of local government that is responsible for issuing building or occupancy permits shall notify the chief county assessment officer, by December 31 of the assessment year, when a full or partial occupancy permit has been issued for a parcel of real property. The chief county assessment officer shall include in the assessment of the property for the current year the proportionate value of new or added improvements on that property from the date the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use until December 31 of that year. If the chief county assessment officer has already certified the books for the year, the board of review or interim board of review shall assess the new or added improvements on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use. The proportionate value

[2] Section 9-215 of the Code (35 ILCS 200/9-215) provides in part that:

> General assessment years; counties of less than 3,000,000. Except as provided in Sections 9-220 and 9-225, in counties have the township form of government and with less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter. . . .

> of the new or added improvements may be assessed by the board of review or interim board of review as omitted property pursuant to Sections 9-265, 9-270, 16-50 and 16-140 in a subsequent year on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use if it was not assessed in that year.

35 ILCS 200/9-160. It is clear from this section of the Code that the assessor, supervisor of assessments and the board of review have the authority to assess new or added improvements on a proportionate basis from the date of the occupancy permit or the date the property was inhabitable and fit for occupancy. Furthermore, the board of review has the additional statutory authority to assess on a proportionate basis new or added improvements as omitted property in a subsequent year if the property was not assessed in the year the occupancy permit was issued.

Section 9-180 of the Code also sets forth the authority for allowing pro-rata valuations on newly constructed or added buildings. This section provides in part:

> Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. . . . .

35 ILCS 200/9-180. The court in Long Grove Manor v. Property Tax Appeal Board, 301 Ill. App. 3d 654, 704 N.E.2d 872, 235 Ill. Dec. 299 (2nd Dist. 1998), construed both Sections 9-160 and 9-180 of the Code. There the court stated in part that:

> [S]ection 9-160 requires the assessor to record any new improvements and to determine the value they have added to the property. By its terms, [S]ection 9-180, applies only after a building has been substantially completed and initially occupied. Reading these two sections together, [S]ection 9-160 clearly requires the assessor to value any substantially completed improvements to the extent that they add value to the property. Section 9-180 then defines the time when the improvement can be fully assessed. This occurs when the building is both substantially completed and initially occupied.

Long Grove Manor, 301 Ill. App. 3d at 656-657. In Brazas v. Property Tax Appeal Board, 339 Ill. App. 3d 978, 791 N.E.2d 614,

274 Ill. Dec. 522 (2nd Dist. 2003) the court clarified its decision in Long Grove Manor by stating that:

> Long Grove Manor stands for the principle that [S]ection 9-160 allows the assessor to value any partially completed improvement to the extent that it adds value to the property regardless of whether the improvement is "substantially complete." Furthermore, [S]ection 9-180 addresses when the assessor is allowed to fully assess the improvement, i.e., when it is "substantially completed or initially occupied or initially used."

Brazas, 339 Ill. App. 3d at 983. It should be noted that Public Act 91-486, effective January 1, 2000, amended the first paragraph of Section 9-180 by substituting in the first sentence the language "the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended use" and deleted the language "the improvement was substantially completed or initially occupied or initially used," and in the second sentence, inserted "within 30 days of the issuance of an occupancy permit or."

The Property Tax Appeal Board finds that Sections 9-160 and 9-265 of the Code clearly provide the authority for the board of review to calculate assessments on new or added improvements on a proportionate basis for the year in which the occupancy permit was issued or the new or added improvement was inhabitable and fit for occupancy or for intended customary use.

The second aspect of the appellant's argument goes to whether or not the board of review uniformly applied its practice of proportionately assessing new construction during the 2004 assessment year.

The first part of that argument concerned treating as omitted only those properties completed by October 1, 2004. However, as was made apparent in reviewing appellant's Exhibit 1 which included all the sixty-four appealed properties, fifteen of those properties were completed according to the reported occupancy permit date on or after October 1, 2004. Thus, the appellant's own evidence failed to establish any arbitrary and/or non-uniform October 1, 2004 cut-off date for pro-rata omitted property assessments by the board of review.

The second part of the disparity argument was an inference that not all omitted properties were assessed because of the lack of more townships among the omitted properties picked up by the board of review. The Property Tax Appeal Board, however, finds the evidence does not support the appellant's inference. Namely, without specific examples of properties that were completed in 2004 and were not assessed as omitted properties, the appellant has not established a lack of uniformity merely because there are a limited number of townships involved. The converse of the appellant's inference would be that the other townships performed

instant assessments and/or did not have occupancy permits issued in 2004 and thus there were no omitted properties for the board of review to pick up on the tax rolls.

In conclusion, after thoroughly reviewing the record, the Property Tax Appeal Board finds that the appellant did not clearly and convincingly demonstrate through exhibits and/or persuasive testimony that in 2004 the board of review did not uniformly apply its practice of assessing newly constructed dwellings on a prorated basis. In summary the Property Tax Appeal Board finds a reduction in the subject's assessment is not justified based 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: August 24, 2009

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.