

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles R. Frost
DOCKET NO.: 04-02600.001-R-1
PARCEL NO.: 02-02-15-412-025

The parties of record before the Property Tax Appeal Board are Charles R. Frost, the appellant, by attorney Bradley W. Swearingen of Moehle, Swearingen & Umholtz, Ltd. in Washington, 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 two appeals scheduled for consecutive hearings and identified by the Property Tax Appeal Board as Docket Nos. 04-02599.001-R-1 (Rust) and 04-02600.001-R-1 (Frost) were substantially the same. As such, the parties agreed to incorporate the testimony provided in the initial hearing in both matters. In accordance with that agreement, the Property Tax Appeal Board will reiterate the testimony provided as far as practicable.

The subject property consists of a one-story single family dwelling that contains 1,289 square feet of living area. Features include a full basement, central air conditioning, and a 462 square foot attached garage. The property is located in Washington, Washington Township, Tazewell County, Illinois. An occupancy permit was issued for the dwelling in June 2004.

Appellant through counsel 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 assessment. No witnesses were called on behalf of the appellant and counsel merely restated the arguments set forth in the brief.

As stated in the legal brief, among other things, was the assertion that the subject property was purchased by the appellant on May 7, 2004. By a one-page "Notice of Hearing Assessment Complaint" dated April 13, 2006, the Tazewell County Board of Review had notified the appellant of a hearing to consider a 2004 assessment on the subject property totaling \$21,269 with the indication for the reason for the change was

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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: \$ 90
IMPR.: \$ 20,080
TOTAL: \$ 20,170

Subject only to the State multiplier as applicable.

"omitted property." Thereafter on June 7, 2006, the Tazewell County Board of Review issued a "Notice of Final Decision" on the subject property setting forth a final board of review 2004 assessed valuation of \$20,170. The instant appeal arose from this final decision.

In the brief, the appellant argued that the Tazewell County Board of Review did not uniformly assess newly constructed dwellings where occupancy permits have been issued. The appellant further noted the board of review placed an "instant assessment" on the subject property, but the Property Tax Code (hereinafter "Code") does not provide for an "instant assessment." To the extent that the board of review attempted to assign a pro-rata value to the property, the appellant contended that Section 9-180 of the Code (35 ILCS 200/9-180) provides that "the owner of property on January 1 shall be liable, on a proportionate basis, for 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 . . . to December 31 of that year." Appellant further argued Section 9-185 of the Code (35 ILCS 200/9-185) provides that the purchaser of property on January 1 shall be considered the owner on that date. According to appellant's argument, the only time an "instant assessment" can be performed due to a change in ownership is when the property moves from an exempt use to a non-exempt use, which was not applicable in the instant matter. Appellant argued these two sections require that it is the owner of the property on January 1 that is liable for the taxes. In this matter, the appellant did not purchase the property until May 2004 so he is not liable on a proportionate basis for the increased 2004 taxes caused by the new construction.

In the brief appellant also argued that article IX, section 4(a) of the Illinois Constitution of 1970 requires uniformity of taxation (Ill. Const. 1970, art. IX, sec. 4(a)). The appellant contends Exhibits E and F demonstrate a lack of uniformity in assessing newly constructed dwellings. Based on an unwritten policy of the Tazewell County Board of Review, appellant asserts that no "instant assessments" are calculated for properties where occupancy permits are issued after October 1, violating the uniformity requirement. (See also Exhibits H and I) The board of review further has an unwritten policy of not applying pro-rata valuations to commercial properties for which certificates of occupancies are issued according to the appellant.

Next in the brief, appellant raised the issue of the instructions given by the Supervisor of Assessments to the assessors pursuant to Section 9-15 (35 ILCS 200/9-15). Instructions are to be in writing; in the meeting held on December 11, 2003 the written instruction for instant assessments was "get them as soon as possible" (Exhibit O). The following year on December 10, 2004, the instant assessment written instruction was "due by the last of October" (Exhibit P). Thereafter, the Supervisor of Assessments issued a follow-up memorandum dated January 6, 2005 to the township assessors stating that "instant assessments are

required by the statutes, they are not optional" (Exhibit Q). Appellant contended that this lack of instruction has led to the lack of uniformity regarding instant assessments in the county. In further support of this contention, appellant relied upon a memorandum issued by the Chairman of the Tazewell County Board of Review addressed to the Finance Committee of the County Board wherein he stated with regard to the large number of omitted property hearings that "was primarily the result of no guidelines being established by the SA [Supervisor of Assessments] for Township Assessors to follow uniformly" (Exhibit R).

Appellant concluded the brief arguing arbitrary and discriminatory treatment regarding the application of "instant assessments" to properties completed by October 1 as compared to properties completed between October 1 and December 31. In other words, failure to "instantly assess" all properties for which occupancy permits have issued in a given year is a violation of the uniformity clause of the Illinois Constitution. In further support appellant provided other examples where properties built in 2003 were not assessed until the following January 1, 2004 (Group Exhibit V). For these reasons, appellant requests a reduction in the assessment to the land only value that had previously been placed on the subject parcel.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$20,170 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 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 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. Without objection from opposing counsel, the board of review at hearing also presented its Exhibit 1, a spreadsheet identifying all properties for 2004 which were assessed as omitted properties by the board of review. In argument, counsel further conceded that there were inconsistencies in the treatment of new or added buildings within various townships due to a lack of guidance and/or instruction from the Supervisor of Assessments. In this regard, the board of review's counsel reiterated the assertions of the Morton Township Assessor set forth in appellant's Exhibit S that this particular township assessor values improvements completed during the preceding year as of January 1 of the current year.

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 once the township assessors had submitted their 2005

assessments, upon review of the property record cards by the "county assessor," deputy assessor and clerks it was noted that there were properties that had certificates of occupancy issued in the prior year¹; it was this review of the records which brought the properties to the attention of the board of review causing them to be reassessed as omitted properties. All of the property record cards were reviewed for notations of certificates of occupancy to determine how many properties had a certificate of occupancy issued the year before and board of review Exhibit 1 was created to identify those properties which had not been properly assessed with a pro-rated assessment the year before.

Pittenger was asked by the Hearing Officer what the board of review's policy was with regard to instant assessments and omitted properties to which he responded that would be a policy established by the Supervisor of Assessments. Pittenger further testified that to the best of his knowledge all of the township assessors at that time were to perform instant assessments up to the date of October 1; any properties with certificates of occupancy issued between October 1 and December 31 were to be picked up by the board of review as omitted properties.

With regard to these 2004 omitted property assessments, Pittenger testified that the practice of the board of review in issuing pro-rated assessments was to consider the owner occupancy date and pick up the property for assessment purposes the next month after the month of purchase until the end of the calendar year. Furthermore, although board Exhibit 1 has a column reflecting the number of days of assessment, Pittenger stated the omitted property assessments were based on 1/12th increments with the township assessor's 2005 improvement assessment less the State multiplier as the starting point.

Pittenger also testified that the subject property, which had a certificate of occupancy issued in June 2004, was picked up as an omitted property with the pro-rated assessment issued to appellant Charles R. Frost for the equivalent of 184 days (see board of review Exhibit 1) covering the months of July through December 2004; Pittenger further noted the board of review cannot assess previous owners citing Section 9-270 of the Code (35 ILCS 200/9-270).

As to appellant's Exhibits K and L, Pittenger testified the properties at issue were purchased in December 2004 and under the process of assessing the properties commencing the next month after purchase, these two properties were not to be assessed until January 2005 and thus were not part of the 2004 omitted property assessments. Likewise, appellant's Exhibit M is a property that was purchased in April 2005 and thus was not among those 2004 omitted properties.

¹ Pittenger testified the notes on the property record card as prepared by the township assessor reflected the issuance of these certificates of occupancy.

Based on the foregoing, the board of review contended that the subject property consisted of a taxable improvement which was properly assessed by the board of review, despite any potential inconsistencies among townships which may or may not have been issuing instant assessments.

On cross examination, Pittenger was asked about appellant's Exhibit H regarding a 2003 board of review determination to assess only the land of this property and not the improvement; Pittenger noted he was not on the board of review in 2003 and could not address the matter.

As to notification that the subject property was completed, on cross examination Pittenger testified the township assessor apparently had notice of completion of June 9, 2004, but that was not necessarily when the board of review would have had notice. Township assessors turn in their books by either April 15 or June 15 with data including notations of certificates of occupancy.

After hearing the arguments of counsel and considering 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.

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. . . .

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.

. . . .

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 that he should not be liable for the proportionate assessment of the subject property because he was not the owner on January 1, 2004, the statutory lien date. The Property Tax Appeal Board gives this argument no weight. The Property Tax Appeal Board finds that there are two exceptions provided by the General Assembly to the general proposition that a property's status for taxation purposes is to be determined as of January 1 of each year. One exception is provided in Section 9-185 of the Code and relates to the partial exemption of taxation where a property becomes taxable or exempt after January 1, the second exception relates to proportionate assessments in the case of new construction or uninhabitable property provided in Section 9-180 of the Code. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369, 373, 458 N.E.2d 121, 75 Ill. Dec. 953 (1st Dist. 1983). The appellant is correct in that Section 9-175 of the Code states in part that:

The owner of property on January 1 in any year shall be liable for the taxes of that year. . . .

35 ILCS 200/9-175. Furthermore, Section 9-180 provides in part that:

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. . . .

Section 9-185 of the Code also provides in part that:

The purchaser of property on January 1 shall be considered as the owner on that day. . . .

35 ILCS 200/9-185. However, as stated in Kankakee County Board of Review v. Property Tax Appeal Board, 316 Ill. App. 3d 148, 151, 735 N.E.2d 1011, 249 Ill. Dec. 186 (3rd Dist. 2000) parties may, through clear agreement, shift the burden of tax liability. The court stated that:

The term "owner," as applied to land, has no fixed meaning applicable under all circumstances and as to any and every enactment. * * * Title refers only to a legal relationship to the land, while ownership is comparable to control and denotes an interest in the real estate other than that of holding title thereto. (Citation omitted) Especially in tax law, "[t]he key elements of ownership are control and the right to enjoy the benefits of the property. * * * Revenue collection is not concerned with the 'refinements of title'; it is concerned with the realities of ownership. (Citation omitted)

Kankakee County Board of Review v. Property Tax Appeal Board, 316 Ill. App. 3d at 152. The record is clear that the appellant was the purchaser of the property in May 2004 and the certificate of occupancy was issued on June 9, 2004. Under the appellant's argument, all purchasers of newly constructed dwellings, where another owns the property on January 1 and completes construction during the calendar year, would avoid taxes brought about by the increased value of the property due to the added improvements. This type of tax avoidance would be in derogation to Sections 9-160 and 9-180 of the Code and the legislative intent to value and tax new construction on a proportionate basis. Therefore, the Board gives this aspect of the appellant's argument no weight.

Second, at the hearing, counsel for appellant raised the application of Section 9-270 (35 ILCS 200/9-270) and whether the subject property had been assessed within 16 months of notice of the occupancy permit. The Board finds that counsel for the appellant has misconstrued the requirements of Section 9-270 of the Code (35 ILCS 200/9-270) which clearly specify:

. . . 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. [Emphasis added.]

Appellant did not contend or present any evidence that he notified the assessment officials of the improvements and requested a reassessment in accordance with subsection (b) of Section 9-270 of the Code (35 ILCS 200/9-270). A review of Section 9-180 reveals 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). Again, there was no evidence in this matter that the proper procedures were followed or that any notice was provided as required. Based on the lack of any evidence that the owner of the property followed these statutory requirements, the Property Tax Appeal Board finds that there is no application of the provision of Section 9-270(c) requiring any reassessment of the improved property to occur within 16-months after such notice has been given.

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 year², 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. . .

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

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. . . .

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 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. 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. . .

Computations under this Section shall be on the basis of a year of 365 days.

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.

In summary, the final 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.

First, the Property Tax Appeal Board finds the board of review may not have followed the statutory directives set forth in the Code when computing prorated assessments. Both Sections 9-160 and 9-180 of the Code provide that the prorated assessments are to be calculated from the date the occupancy permits were issued or from the date the new or added improvement was inhabitable and fit for occupancy or intended customary use. Furthermore, Section 16-180 provides that computations are to be made on the basis of a year of 365 days. The testimony of Pittenger was clear that the practice of the board of review was to round to the next nearest month following the purchase of the property (because they cannot assess previous owners) and then use a 12 month denominator in calculating the prorated assessment (despite the fact that board of review Exhibit 1 displays a column for days of assessment). Although, the evidence in this matter is clear that the property was not assessed until July 2004, one month after the occupancy permit was issued, even though the appellant purchased the property in May 2004. Thus, while there is some level of confusion as to the start date for assessing purposes, it appears that in no instance does it occur before an occupancy permit has been issued in accordance with statutes.

Second, the Property Tax Appeal Board further finds there may be another flaw in the board of review's calculation of the prorated assessment. Rather than considering only the increased value to the property due to the new or added improvement, the board of review took the 2005 improvement assessment less the multiplier and pro-rated that figure. In this regard, the board may have considered the overall market value of the property in its calculations. The value of the land should have been excluded from the calculation and the contributory value of the dwelling should have been used as the basis for the calculation of the prorated assessment. The Property Tax Appeal Board finds, however, where the Tazewell County Board of Review has adopted a practice or procedure in calculating prorated assessments that differs from that contained in the Code, that policy must be used on a uniform basis within the county. Moniot v. Property Tax Appeal Board, 11 Ill. App. 3d 309, 296 N.E.2d 354 (3rd Dist. 1973).

As to the evidence of the alleged disparity in treatment of 2004 omitted property assessments, the appellant submitted numerous property record cards to demonstrate the board of review's practice of prorating assessments was not being uniformly applied. Appellant's Exhibits E and F are merely listings of parcel identification numbers and various statements; there are no underlying property record cards to support these purported summary statements or assertions. Furthermore, in Exhibit E, the first several properties refer to certificates of occupancy

issued in 2003 which is not the assessment year at issue in this matter; the significance or applicability of the remaining references in Exhibit E were not explained in this matter. The significance of Exhibit F was likewise not fully explained; a review of its contents does not appear to support any 2004 disparate treatment.

Individual property record cards which were submitted have also been examined to ascertain whether they support the appellant's disparate treatment argument. Exhibits H and I again refer to 2003 land only assessments. Except for one property record card, Group Exhibit J property record cards do not specify the date of issuance of occupancy permits and thus again fail to establish the appellant's disparate treatment claim; for each property, it appears in 2003 there was a land only assessment with both a land and improvement assessment change in 2004 without further explanation as to the manner in which these properties establish any disparate treatment as compared to the subject property.

Testimony addressed the treatment of properties represented in Exhibits K, L and M³ and fails to support the appellant's claims. Group Exhibit V again has a number of property record cards. The first property had a certificate of occupancy issued in March 2003 and the property apparently was not fully assessed until January 1, 2004; such evidence fails to establish the instant 2004 assessment disparity claim. Review of the next six properties in the exhibit again fail to establish disparate treatment of properties improved in 2004 and which were not at least partially assessed in 2004. The last property in Group Exhibit V fails to display any 2004 assessment data and thus fails to support the appellant's claim.

Thus, after thoroughly reviewing the documents, the Property Tax Appeal Board finds that the appellant did not clearly and convincingly demonstrate through these 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. As noted above, many of the exhibits submitted by the appellant were for assessment years other than the assessment year in question.

In conclusion the Property Tax Appeal Board finds a reduction in the subject's assessment is not justified based on this record.

³ To the extent that Exhibit M could indicate disparate treatment, the Board notes the assessment data displays only 2003 and 2005, entirely skipping any assessment information for 2004 the year at issue in this proceeding.

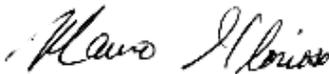
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.