



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

APPELLANT: Lauren Marks
DOCKET NO.: 06-02674.001-F-1
PARCEL NO.: 06-000-316-00

The parties of record before the Property Tax Appeal Board are Lauren Marks, the appellant(s), by attorney David D. Albee in Galena, and the Jo Daviess 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 Jo Daviess County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$0
Homesite:	\$58,408
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$58,408

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel of 69.87 acres located in East Galena Township, Jo Daviess County, Illinois.

A hearing in this matter was set by the Property Tax Appeal Board; however, neither party requested an oral hearing in this matter. Prior to the hearing herein appellant's counsel requested the subject appeal be decided based on the evidence contained in the record. Therefore, without objection, the Property Tax Appeal Board will render a decision herein based on the evidence contained in this record.¹

¹ Appellant's counsel, by brief dated June 20, 2007, requested all evidentiary items submitted in Docket No. 05-02025.001-F-1 be incorporated herein as evidence for the appellant. Without objection, the Property Tax Appeal grants this request.

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 appellant incorporated all evidence and argument from Docket No. 05-02025.001-F-1 into this appeal as if fully stated and presented herein.

The Board finds the property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 05-02025.001-F-1. In that appeal, the issues were 1) classification, 2) legal arguments regarding due process and 3) uniformity of assessments. The Property Tax Appeal Board reached a decision in that appeal based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. Given the appellant's adoption of evidence, the Board finds the same three issues are raised in this appeal.

The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate and all conclusions, decisions and analysis pertaining thereto are incorporated herein.

As to the classification issue, the Property Tax Appeal Board again finds that the disputed area of the subject property is not entitled to a farmland classification and no change in the classification of the subject's farmland assessment is necessary. Based on the record evidence as discussed in the 2005 appeal, the Property Tax Appeal Board finds all publications and notifications of the subject's assessment were proper. Having determined that the appellant failed to establish improper classification of the subject parcels, the Property Tax Appeal Board need not further address the uniformity of assessments argument which related to parcels classified as farmland. Therefore, the Property Tax Appeal Board finds the subject property's assessment as established by the board of review is correct and no reduction in assessment or change in classification is warranted.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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 20, 2010

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.