



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

APPELLANT: Steven & Patricia Bates
DOCKET NO.: 07-03048.001-C-1
PARCEL NO.: 99-09-228-012

The parties of record before the Property Tax Appeal Board are Steven and Patricia Bates, the appellants, by attorney Robert W. McQuellon III of Peoria; and the Knox County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds due to a lack of jurisdiction no change in the assessment of the property as established by the Knox County Board of Review is warranted. The assessed valuation of the property is:

LAND: \$109,790
IMPR.: \$341,880
TOTAL: \$451,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 113,038 square foot site improved with a 62 unit apartment complex constructed in stages in 1977, 1979 and 1980. The complex is composed of eight buildings with a total building area of 38,727 square feet. The property is located in Galesburg, Knox County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,100,000 as of March 18, 2008. The appellant also submitted a copy of the Notice of Final Decision On Assessed Valuation by Knox County Board of Review dated March 7, 2008. The board of review notice reflects a total assessment of \$451,670, reflecting a market value of approximately \$1,355,000, rounded. The notice also states, "REASON FOR DECISION: dismissed - failed to appear at hearing." Based on this record the appellant requested the subject's assessment be reduced to reflect the appraised value.

Upon notification of the appeal, the Knox County Board of Review filed a Motion to Dismiss contending the Property Tax Appeal Board had no jurisdiction over the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160). The board of review stated the appellant was notified of the hearing before the Knox County Board of Review by notice dated January 21, 2008. The hearing was scheduled to take place at 8:15 AM, February 21, 2008. The board of review argued that section 16-160 of the Property Tax Code provides in part that:

In any appeal where the board of review or board of appeals has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review or board of appeals hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. If an appeal is dismissed for failure to appear at a board of review or board of appeals hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint.

35 ILCS 200/16-160. The board of review argued that since more than 30 days notice was given to the appellant of the scheduled board of review hearing, the appellant's failure to appear and the board of review decision to dismiss the appeal due to the failure to appear precludes the Property Tax Appeal Board from asserting jurisdiction over the appeal.

In response to the motion to dismiss, the appellant argued because the board of review issued the Notice of Final Decision On Assessed Valuation by Knox County Board of Review, which provided in part that the appellant "may appeal this decision to the Property Tax Appeal Board within 30 days of the postmark date of this notice", this was a decision on the merits that vested jurisdiction with the Property Tax Appeal Board.

After reviewing the record and considering the arguments of the parties the Property Tax Appeal Board finds that it does not have jurisdiction over the parties and the subject matter of the appeal.

The undisputed facts are the board of review notified the appellant of the hearing before the Knox County Board of Review by notice dated January 21, 2008. The hearing was scheduled to take place at 8:15 AM, February 21, 2008, 31 days after the date of the hearing notice. The appellant failed to appear at the scheduled time and place to participate in the board of review hearing and there is no evidence that a continuance was granted the taxpayer. On March 7, 2008, the board of review issued a Notice of Final Decision On Assessed Valuation by Knox County Board of Review reflecting an assessed value after board of review action totaling \$451,670. The notice also states, "REASON FOR DECISION: dismissed - failed to appear at hearing." Based on this record, the Property Tax Appeal Board finds the Knox County

Board of Review dismissed the appeal because the appellant failed to attend the scheduled hearing.

The Property Tax Appeal Board finds section 16-160 of the Property Tax Code provides in part that:

In any appeal where the board of review or board of appeals has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review or board of appeals hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. If an appeal is dismissed for failure to appear at a board of review or board of appeals hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint.

35 ILCS 200/16-160. The Property Tax Appeal Board finds that since the appellant failed to appear at the scheduled board of review hearing after receiving more than 30 days advanced notice and the board of review subsequently dismissed the appeal for the failure of the appellant to appear, the Property Tax Appeal Board has no jurisdiction to hear the subsequent appeal on the appellant's complaint. Therefore, the Property Tax Appeal Board grants the Motion to Dismiss filed by the Knox County Board of Review.

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

Mark Morris

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: February 23, 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.