



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

APPELLANT: Larry Lothson  
DOCKET NO.: 07-04035.001-F-1  
PARCEL NO.: 11-11-200-003

The parties of record before the Property Tax Appeal Board are Larry Lothson, the appellant, by attorney Bruce A. Brennan, of Law Office of Bruce A. Brennan in DeKalb, and the DeKalb County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds an increase in the assessment of the property as established by the DeKalb County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$18,148
<b>Homesite:</b>	\$21,064
<b>Residence:</b>	\$78,305
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$117,517

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel consists of 80-acres. The property is improved with a one and one-half-story frame single-family residential dwelling built in 1854. The home contains 1,254 square feet of living area and features a full unfinished basement along with a one-car garage/shed. The property consists of a 2.22-acre homesite with the remainder assessed as farmland.<sup>1</sup> The only additional structure on the property is a 60' x 88' x 14' pole frame building (5,280 square feet of building area) that was completed in 2007. The pole building includes two office areas, a bathroom, radiant heat, insulation and a tool room. The property is located in DeKalb, Afton Township, DeKalb County.

---

<sup>1</sup> When this appeal was filed, the property was classified as having a 1.22-acre homesite. In response to this appeal, the board of review conceded an error in the homesite area calculation. The board of review requests that this decision reflect a 2.22-acre homesite for this property. At hearing, the appellant claimed the homesite consisted of 2½-acres.

The appellant appeared with legal counsel before the Property Tax Appeal Board disputing the homesite, improvement (non-farm building) and farm building assessments of the subject property. Numerous exhibits labeled from #1 to #7 were attached to the Farm Appeal by counsel and six exhibits were briefly outlined in a cover memorandum which also described the subject pole building as used for storage purposes, not rental, commercial, wholesale or retail usage. Moreover, counsel asserted the disputed pole building was erected to replace older storage buildings which were worn out or had been destroyed over the years.

Appellant contends the pole building is not uniformly assessed and/or should be assessed as a farm building. In support of the inequity contention, the appellant submitted data on three comparable pole buildings located within a mile of the subject property. Based on the underlying DeKalb County data sheets attached to the appeal and the testimony, the three comparable pole buildings range in size from 3,000 to 12,000 square feet of building area.<sup>2</sup> Except for comparable #1, no other details or date of construction were provided for these buildings. Appellant claims that comparable #1 has radiant heat, a bathroom, and a basketball court. These three pole buildings had assessments ranging from \$4,904 to \$37,776 or from \$1.63 to \$3.15 per square foot of building area. The subject pole building has an assessment of \$33,705 or \$6.38 per square foot of building area. Based on this evidence, the appellant requested an assessment reduction to \$9,677 for the pole building or \$1.83 per square foot of building area.

At hearing, the appellant called Janet Fawcett [phonetic], a co-resident of the subject property, as a witness. She testified that she has been primarily responsible for gathering data on this property tax appeal. Fawcett testified that the homesite land assessment reduction request was drawn from examination of other properties. Five pages attached to the appeal and marked as Exhibit 7 contain limited property data on four properties with non-farmland assessments ranging from \$3,020 to \$7,461. Two of the comparables have hand-written notations of 1.45 and 2.83 "non-farmland" acres, but two comparables have no specific non-farmland size data. In examining all the attachments to the appeal form, Fawcett testified that she did not know the actual size of any of the comparable homesites.

As to the reduction requested for the residence to \$41,843, Fawcett testified that she utilized the 2006 improvement assessment for the subject property prior to the construction of the pole building. On further questioning by the Hearing

---

<sup>2</sup> Appellant reported the sizes ranged from 2,880 to 7,000 square feet. However, the board of review provided property record cards and schematics which reflected larger sizes for two of the three comparables. The appellant submitted no substantive evidence to refute the size data reported by the board of review.

Officer, Fawcett indicated that if the pole building were to be correctly assessed as part of the farming operation, there was no specific dispute as to the assessment of the subject dwelling and garage/shed. Moreover, she acknowledged that there were no comparable dwellings presented in the data that was submitted to show lack of uniformity in the assessment of the dwelling.

As to the disputed pole building, Fawcett testified it was constructed to replace a collapsing building that had existed on the same site and a barn located across the road which was destroyed in a storm. Each of those buildings had been assessed as farm buildings. Fawcett testified that the pole building's current use is storage of "all the old stuff that was in the barn" along with the lawnmower, cars and "anything that is used on the farm" including chainsaws, corn shellers, walk-behind-plows and equipment to "take care of the yard and fence lines."<sup>3</sup> She further noted that the tenant farmer has been told that if he needs to store or leave items in the pole building for use on the farm, he may do so. However, as of the date of the hearing in mid-2010, the tenant farmer had not stored any items in the building.

Fawcett argued that not all buildings treated by the assessing officials as farm buildings contain solely farming equipment. For instance, she contended that some owners store recreational vehicles and other such items in these barns/pole buildings. She further testified that the owners of comparable #1 have both a basketball court and a business called Aqua Express located within their pole building, but yet the building has a farm building classification. Comparable #1 was built by the same builder as the subject pole building and while it is slightly smaller than the subject, it also has radiant floor heat, air conditioning, satellite television and a basketball court. She also noted that comparable #2 had a non-farm building improvement assessment of \$4,690; she testified that this pole building is used as a rental for recreational vehicle and boat storage. Fawcett also testified that comparable #3 with a farm building assessment is used as a commercial tree trimming business (Ryan Tree Service) which uses the pole building for storage of the associated equipment.

Appellant Lothson was also called to testify. He testified that other than fence line maintenance which he performs, all farming is done by a tenant farmer. Lothson stated the pole building contributes to the farming operation by holding the tools for his and Fawcett's personal vegetable garden and the tools used to clean/maintain the fence lines of the farming operation. Lothson stated that about 2,500 square feet of the pole building is used for the items related to the farming operation. Lothson also

---

<sup>3</sup> Both Fawcett and appellant Larry Lothson further testified that the implements in the pole building are used by Lothson on the property in the vegetable garden maintained for their personal use. In addition, Lothson cleans the fence lines of the subject property.

asserted that this equipment can be moved aside so that the tenant farmer can use the building for welding and/or repair of farm equipment and/or storage of seed for the farming operation. However, he acknowledged that the tenant farmer had not used the building for any of those purposes as of the date of hearing in mid-2010.

The building is not rented out nor used by Lothson for any commercial business enterprise. Lothson acknowledged that he does some guitar restoration as a hobby, but that is not done as a commercial venture. He acknowledged that some of his personal guitars may also be stored in the building. He also testified that he once had a website that advertised some leftover guitar items for sale that he had from a downtown business, but as of the date of hearing in mid-2010 the website had been closed down for over a year. The machinery related to the guitar business was originally in storage outside the pole building and since that time over half of the equipment has been liquidated. The only non-farm machinery in the building according to Lothson consists of table saws that he owns.

Based on the foregoing evidence and argument, the appellant requested a reduction in the non-farm building assessment to \$41,843, a farm building assessment of \$9,677,<sup>4</sup> and a reduction in the homesite assessment to \$7,135.

On cross-examination, appellant testified that he does file a schedule F (farm income) as part of his federal income tax return filings. He further acknowledged that the farm is leased on a cash rent basis. The short written lease identifies how much the farmer pays per acre, but does not address the farmer's ability to use the pole building as may be necessary. The board of review representative also pointed out that a request to view the interior of the subject pole building was made and denied.<sup>5</sup> The appellant acknowledged that none of the vegetable garden crops are sold or part of farming. The two offices in the pole building are used by appellant and Ms. Fawcett. Lothson meets with the tenant and checks corn prices in the office he uses which also has internet service. Fawcett has a downtown business and maintains the records of that business in her office within the pole building.

Appellant also confirmed that the subject pole building was constructed from 2006 and into 2007. As of January 1, 2007, the shell of the building, roof and siding had been installed on the pole building. This insulated building also features a full concrete floor with a radiant hot water heating system, electric

---

<sup>4</sup> This figure was drawn from the assessment of comparable #1, a 4,608 square foot pole building with radiant floor heat, a bathroom and basketball court.

<sup>5</sup> It is noted that there is no documentation that since the filing of this appeal before the Property Tax Appeal Board that the board of review properly invoked Sec. 1910.94 of the Official Rules of the Property Tax Appeal Board to inspect the subject pole building. (See Exhibit A from board of review).

service, and paneling/metal finish over the interior insulation. Appellant testified that cost of construction totaled about \$106,500.

In terms of the 2,500 square feet of building area consumed by "farm equipment," Lothson acknowledged that a hand plow and corn sheller are used in his personal garden, not in the farming operation. The farming operation equipment stored in the pole building includes chain saws, weed eaters, hedge clippers, wheelbarrows, hand carts, rakes, and a riding lawnmower. Lothson further contended that besides this farming equipment, the offices and tool room contribute to the farming operation that are included in the 2,500 square foot area claimed as farm use.

On re-direct, Fawcett testified that comparable #1 features an asphalt drive/parking area whereas the subject has a gravel drive or approach. Lothson also testified that the 12' x 14' overhead door of the pole building is large enough to accommodate farm equipment and was designed for potential future expansion for a larger overhead door.

The board of review presented its "Board of Review Notes on Appeal" wherein the final assessment of the subject property including land of \$110,015 was disclosed and shown on the Final Decision issued by the board of review on March 26, 2008. With the filing of this appeal and a requested correction to the homesite size and farmland size, the board of review now asserts the total assessment should increase to \$117,517. The new proposed assessment consists of \$18,148 for 77.8-acres of farmland, \$21,064 for a 2.2-acre homesite, \$44,600 for the residence and garage, and \$33,705 for the non-farm pole building. As to the pole building, the board of review contends it is not used for farming purposes.

In response to this appeal, the board of review submitted a three-page letter contending in part that as to the pole building "there was no evidence showing farming activity," although admittedly 75.42-acres of the subject property is classified as and receives a farmland assessment as the land is rented to a farmer in the area. "As there was no evidence presented showing farming activity occurring in the building, the building was reclassified as residential and given a \$25,000 Home improvement exemption, beginning in 2007 and continuing through 2010." Exhibit B consists of five (1 ½" x 2 ¼") digital color photographs of the interior of the pole building which the appellant previously presented to the board of review. Based on these photographs, the board of review asserts "no evidence of farm equipment in the building is shown." The board of review further contends that the overhead door is not large enough for "large" farm machinery. Moreover, Exhibit C is data obtained from the internet depicting a business known as Lothson Guitars and showing the subject pole building and address of the subject property.

As to the appellant's comparable data, the board of review presented property record cards and some assessment information on each property presented by the appellant. In the letter, the board of review contends comparable #1 is in fact used in the farming operation, although at hearing the Clerk of the Board of Review stated that, as a result of data received from appellant in rebuttal, the township assessor is re-examining the use of this property to determine if it is properly classified. With a 2007 assessment of \$9,677, comparable #1 had a per square foot building assessment of \$2.10. Comparable #2 was built in 1990 and is a 3,000 square foot pole building with a gravel floor and located adjacent to the owner's homesite with the building being used to store equipment. For 2007, the pole building set forth as comparable #2 had an assessment of \$4,904 or \$1.63 per square foot of building area and has been confirmed to have a farm use.<sup>6</sup> Comparable #3 is a 12,000 square foot pole building which had an assessment of \$37,776 or \$3.15 per square foot of building area. As to comparable #3, the board of review reported that "upon further investigation by the Township Assessor, this building and land are being reassessed as commercial for the 2009 year. (Exhibit F)." As of the date of hearing, the board of review reported that comparable #3 has now been assessed as a commercial building.

Lastly, the board of review reported that it lowered the assessment of the subject pole building after the appeal before it from \$44,500. The subject pole building now has an assessment of \$33,705 or \$6.38 per square foot of building area. The board of review stated that the township assessor reported the subject pole building was being used for guitar restoration and/or manufacture and was not being used in connection with the farm. The township assessor was not present at hearing to testify or be cross-examined.

Based on this evidence, the board of review requested changes in the homesite and farmland assessments as reported above, but requested confirmation of the classification and assessment of the pole building as there was no evidence of farming activity related to the pole building.

In written rebuttal, besides matters already raised in testimony, the appellant contended that the subject building also "contains some old woodworking equipment which I am in the process of selling." Appellant reported that comparable #2 has since been changed to a farm building assessment, but the building has multiple uses, including storage of others' property and rental income. Similarly, appellant reports that comparable #3 was reassessed for 2009.

---

<sup>6</sup> However, see Parcel Information Report attached by the board of review indicating for 2007 there is no farm building assessment on this property, but there is a \$4,904 "non-farm building" assessment.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As a consequence of this appeal, the board of review asserted that it discovered an error in the size of the subject homesite. The board of review now contends the homesite consists of 2.22-acres rather than the previously reported 1.22-acre homesite size. At hearing, the appellant essentially agreed with a 2.22-acre homesite size by having estimated the homesite area to consist of 2½-acres. On this record, the Property Tax Appeal Board finds the subject property has a 2.22-acre homesite and the homesite assessment should be increased to \$21,064 from \$13,386.

The appellant argued that the subject pole building was improperly classified as a commercial/residential building rather than as a farm building. The appellant does not dispute that the pole building should be assessed to the extent that it contributes to the farming operation. The appellant has only contested the assessor's determination to assess the pole building entirely as a non-farm building. The testimony of the appellant was that about 2,500 square feet of the pole building contributed to the farming operation as of January 1, 2007 for storage of tools and equipment related to maintenance of fence lines and the office used for meetings with the farmer who rents the farmland.

The Property Tax Appeal Board finds the present use of land and buildings is the focus in issues involving farmland classification and assessment. Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill. App. 3d 872 (3<sup>rd</sup> Dist. 1983). The Board also finds Section 1-60 of the Property Tax Code states in relevant part:

Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. [Emphasis added]. (35 ILCS 200/1-60)

Furthermore, Section 10-140 of the Property Tax Code provides:

Other improvements. Improvements other than the dwelling, appurtenant structures and site, including, but not limited to, roadside stands and buildings used for storing and protecting farm machinery and equipment, for housing livestock or poultry, or for storing, feed, grain or any substance that contributes to or is a product of the farm, shall have an equalized assessed value of 33 1/3% of their value, based upon the current use of those buildings and their contribution to the productivity of the farm. [Emphasis added.] (35 ILCS 200/10-140)

Where farm structures do not contribute to the productivity of the farm, then the buildings would add nothing to the value of the farm. O'Connor v. A&P Enterprises, 81 Ill. 2d 260, 267-68 (1980); see also Peacock v. Illinois Property Tax Appeal Board, 399 Ill. App. 3d 1060, 1071-1073 (4<sup>th</sup> Dist. 2003). In O'Connor, the Illinois Supreme Court discussed Section 10-140 of the Property Tax Code concerning 'other improvements' as:

a recognition by the legislature that certain structures located on a farm may have become obsolete by changes in farming methods or practices, and either have a greatly diminished value, or possibly no value at all in connection with the farming operation when considered as a part of the farm as a whole. The corncrib, once an essential structure on every farm for the storage of ear corn, has become primarily a relic of the past, due to the almost universal practice of combining the corn and drying and storing it as shelled corn. Horse barns now stand idle due to the disappearance of the use of horses for the powering of farm machinery, and many dairy barns are no longer used because of the decrease in the number of small dairy herds. The legislature has provided that these buildings should be valued on the basis of their contribution to the farm operation. If they are used for either their intended purpose, or for a substitute purpose, the appropriate value can be placed on them. Section 1(25) of the Revenue Act of 1939 [since replaced by the Property Tax Code] provides that these buildings shall continue to be valued as a part of the farm. If they contribute nothing to the productivity of the farm then, of course, the buildings would add nothing to the value of the farm. Being valued as a part of the farm, the failure to place a value on these buildings is a method or procedure of valuation and not an exemption from taxation. Just as a well that is no longer usable or a shade tree that is dead does not enhance the value of the farm, a barn or a corncrib that is not usable adds nothing to the value of a farm.

O'Connor at 267-268. The Court further discussed the application of Section 10-140 as follows:

The application of the statute is of necessity placed in the hands of the various assessment officers and administrative bodies which, in turn, have the express and implied authority to adopt rules for the guidance of persons involved in the assessment procedure and assure the uniform application of the statute. [citation omitted] The Department of Local Government Affairs [now within the Illinois Department of Revenue] was granted the authority to prescribe rules and regulations for local assessment officers relevant to the assessment of real property. [citation omitted]

Thus, the local assessment officers, in applying the Act [now known as the Property Tax Code], will not be left to conjecture as to the meaning of certain words and phrases used by the legislature, but will be guided by, and an acceptable degree of uniformity will be achieved by, the rules and regulations adopted for the guidance of assessment officers.

O'Connor at 269. The Court further stated:

The General Assembly has prescribed enough affirmative tests as to what is a farm that a person of reasonable intelligence can carry out his duties of assessing farms and the improvements located thereon. Section 1(25) provides that improvements shall be assessed as a part of the farm when they contribute to the operation of the farm. Obviously, if the buildings are not being used in connection with the farm but are being used for some other operation, such as a warehouse or a gift shop, they should not be assessed as a part of the farm. This does not mean that these buildings would not be assessed at all, as the collector suggests, but simply means they would not be assessed as farm property. This section does not prohibit these buildings from being assessed as nonfarm property. There may be occasional instances where it will be difficult to determine whether a building should be assessed as a part of the farm, or as nonfarm property. This fact, however, does not render the Act invalid as being vague and uncertain, or for failing to give adequate guidance to those who must administer the Act.

O'Connor at 272.

In Publication 122 entitled "Instructions for Farmland Assessments" (dated September 2006) which are guidelines issued by the Illinois Department of Revenue, at page 36 it states in pertinent part:

. . . The law requires farm buildings, which contribute in whole or in part to the operation of the farm, to be assessed as part of the farm. They are valued upon the current use of those buildings and their respective contribution to the productivity of the farm. Farm buildings are assessed at 33 1/3 percent of their contributory value.

. . .

Value must be based on cost. This entails a third problem - depreciation. Since most farm buildings are constructed in the hopes of increasing efficiency or productivity, the undepreciated cost of the building

will approximate market value when the building is new. The undepreciated cost of the building may be quite different than the value as the building ages. . . . [Emphasis added.] (Publication 122, Instructions for Farmland Assessments issued by the Illinois Department of Revenue, Sept. 2006). [Emphasis added.]

The appellant testified that the building cost about \$106,500 to construct. With regard to the appellant's construction costs, there were no actual bills or receipts presented to substantiate the reported cost. The Property Tax Appeal Board agrees with the board of review and the guidelines issued by the Illinois Department of Revenue that the value of the pole building would be the total of the money spent on construction or the cost approach as a starting point in valuing the building. Based on the evidence, the Board finds the building's value is at least \$106,500. The 2007 assessment of the building at \$33,705 reflects an estimated market value of approximately \$101,277 using the three-year median level of assessments for DeKalb County of 33.28% which is less than the total cost to construct this new building in 2007. Moreover, due to the lack of substantive construction cost data in the record and considering the subject building was new, the Board finds the cost approach to be an acceptable method of estimating value for assessment purposes. The 2007 assessment of the pole building is less than 33 1/3% of its cost of construction. Based on this evidence, the assessment of the pole building at \$33,705 is found to be correct given its cost of construction in 2007 and the pole building was not overvalued.

The remaining issue then is whether the pole building should be classified as a farm building. The Property Tax Appeal Board finds the appellant stores common yard maintenance items in the pole building. His testimony established that 2,500 square feet of the subject pole building contains chain saws, weed eaters, hedge clippers, wheelbarrows, hand carts, rakes, and a riding lawnmower that he claims to use for fence line maintenance. Both the Property Tax Code and the guidelines require that 'farm buildings, which contribute in whole or in part to the operation of the farm, be assessed as part of the farm.' The evidence does not reveal that the subject pole building contributes in whole or in part to the farming operation. The Property Tax Appeal Board finds the appellant's testimony as to the use of these items for fence line maintenance was not credible and furthermore that these items are typical yard maintenance items not specific to a farming operation. Therefore, the Property Tax Appeal Board finds that the pole building is not entitled to being assessed as a farm building as it does not contribute in whole or in part to the farming operation. (35 ILCS 200/1-60).

The appellant also claimed lack of uniformity in the assessment of the pole building. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal

Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

. . . the rule of uniformity . . . prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call . . . for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]

Apex Motor Fuel, 20 Ill.2d at 401. In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

The Board finds the comparables submitted by the appellant lacked data adequate to determine that they were similar to the subject. In particular, the date of construction of the comparables was not provided. The evidence did, however, establish that the subject building was constructed for approximately \$106,500 in 2007. The subject pole building has an improvement assessment of \$33,705 or \$6.38 per square foot of building area, higher than appellant's suggested comparables that ranged from \$1.63 to \$3.15 per square foot of building area. On this limited record, the Board finds the subject's higher per square foot building assessment is justified giving consideration to its new construction and the features of the subject pole building which

include two office areas, a bathroom, radiant heat, insulation and a tool room.

In conclusion, the Property Tax Appeal Board finds the board of review's classification of the subject pole building as a non-farm building is correct and based on the evidence herein a change in classification of the pole building to a farm building classification is not warranted. Moreover, the record also supports a change in the homesite size and therefore, an increase in the corresponding homesite assessment along with a slight decrease in the farmland assessment.

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: February 18, 2011

*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.