



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

APPELLANT: Flynn Properties of Danville  
DOCKET NO.: 08-00028.001-R-1  
PARCEL NO.: 23-05-205-003-0040

The parties of record before the Property Tax Appeal Board are Flynn Properties of Danville, the appellant, by attorney Gilbert H. Saikley of Saikley, Garrison, Colombo & Barney, LLC, Danville; and the Vermilion 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 Vermilion County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$654  
**IMPR:** \$5,846  
**TOTAL:** \$6,500

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling with 1,100 square feet of living area. The dwelling is approximately 50 years old and has a partial basement. The property is located in Danville, Danville Township, Vermilion County.

The appellant is requesting the subject property be given the owner-occupied exemption. The record includes a copy of a "Lease and Agreement" dated December 30, 2006, disclosing the subject property is a rental property and not an owner occupied dwelling. Kevin Flynn is identified as the Lessor and Christine Hill is identified as the Lessee under the lease. The lease term was for one year beginning on January 1, 2007 and ending on December 31, 2007. Paragraph 6 of the lease provides that:

Payment of the real estate taxes is the responsibility of Lessee (tenant). Such payment shall be made by Lessor (landlord) escrowing a portion of each monthly payment as set out herein as rent. The portion escrowed by the Lessor (landlord) shall be equal to 1/12<sup>th</sup> of the annual real estate taxes. Lessor

(landlord) shall pay such real estate taxes with the Lessee (tenant's) escrowed funds when due.

The appellant also submitted an Owner/Occupied Tax Exemption Form signed by Christine Hill and dated January 1, 2008. The form was to be filed with the Supervisor of Assessments for Vermilion County. The appellant explained that even though he followed the directions given by the Vermilion County Supervisor of Assessments, the board of review refused to grant the exemption. The appellant contends that because the tenant is paying the real estate tax bills the property is entitled to the owner-occupied exemption.

The appellant also submitted a copy of the final decision issued by the Vermilion County Board of Review establishing a total assessment for the property of \$6,500.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties. The Board finds, however, the Board has no jurisdiction over the issue of whether or not the subject property is entitled to receive the owner/occupied exemption.

The appellant is requesting a reduction to the subject's assessment as allowed by the general homestead exemption provided by section 15-175 of the Property Tax Code.<sup>1</sup> Section 15-175 of the Property Tax Code states in part:

"Homestead property" under this Section includes residential property that is occupied by its owner or owners as his or their principal dwelling place, or **that is a leasehold interest on which a single family residence is situated, which is occupied as a residence by a person who has an ownership interest therein, legal or equitable or as a lessee, and on which the person is liable for the payment of property taxes. . . .** (Emphasis added) (35 ILCS 200/15-175).

Section 16-130 of the Property Tax Code sets forth the exemption procedures and states in part:

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<sup>1</sup> Section 15-175 states in part that:

Except as provided in Section 15-176, the maximum reduction before taxable year 2004 shall be \$4,500 in counties with 3,000,000 or more inhabitants and \$3,500 in all other counties. Except as provided in Sections 15-176 and 15-177, for taxable years 2004 through 2007, the maximum reduction shall be \$5,000, for taxable year 2008, the maximum reduction is \$5,500, and, for taxable years 2009 and thereafter, the maximum reduction is \$6,000 in all counties.

Exemption procedures; board of appeals; board of review. Whenever the . . . board of review . . . determines that any property is or is not exempt from taxation, the decision of the board shall not be final, **except** (emphasis added) as to homestead exemptions. . . . (35 ILCS 200/16-130).

Section 16-130 of the Property Tax Code clearly provides that the decision of the board of review with respect to the determination of whether or not a property is entitled to a homestead exemption is final. There is no provision within the Property Tax Code that allows an appeal of the board of review's determination that a property is not entitled to a homestead exemption to the Property Tax Appeal Board.

Additionally, section 1910.10(f) of the rules of the Property Tax Appeal Board states:

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

Based on this record the Board finds it has no authority to consider the appellant's request that the subject property is entitled to an owner/occupied (homestead) exemption. The Board further finds the appellant did not otherwise challenge the assessment of the subject property. Based on this record the Board finds a change in the subject's assessment is not justified.

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.

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Chairman

*K. L. Ferr*

*Frank A. Huff*

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Member

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Member

*Marko M. Louie*

*Shawn P. Loras*

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Member

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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: June 24, 2011

*Allen Castrovillari*

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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.