



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

APPELLANT: David Ruff (Co-Trustee)
DOCKET NO.: 09-05498.001-R-1
PARCEL NO.: 15-04-300-037

The parties of record before the Property Tax Appeal Board are David Ruff (Co-Trustee), the appellant, by attorney Eric L. Terlizzi, in Salem, and the Marion County Board of Review by Special Assistant State's Attorney Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield.

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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,320
IMPR.: \$0
TOTAL: \$18,320

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant lakefront parcel of 32,234 square feet of land area. The property is located in Centralia, Racoon Township, Marion County.

The appellant appeared before the Property Tax Appeal Board with legal counsel raising primarily a legal issue and, in the alternative, contends the subject property is overvalued.¹

Legal Issue

In support of the contention of law regarding a lack of due process for the failure of the Marion County Board of Review to "act on" the appellant's appeal filed on behalf of the subject property which is held in trust, the appellant's counsel filed a three-page brief with attachments. At hearing, counsel further argued that the appellant believes the decision on this legal issue will be determinative of this appeal.

¹ The appellant at hearing withdrew the lack of assessment uniformity argument that was also included in the original appeal petition.

As set forth in the brief and reiterated at hearing, the appellant asserted that the undisputed facts related to the legal argument are as follows:

- On or about December 3, 2009, the appellant "acting pursuant to and under specific written authority granted to him by then acting Co-Trustees, signed, on behalf of the Trust" and filed a "2009 Non-Farm Assessment Complaint Form" with the Marion County Board of Review which was assigned Docket No. 2009-15-0017. (Exhibits A & B attached to Brief).
- On or about December 8, 2009, Jack Sanders as Chairman of the Marion County Board of Review issued a letter to the appellant advising that no action was being taken on the assessment complaint pursuant to rule #3 of the 2009 Board of Review rules that "the person filing the complaint is not the recorded owner or admitted to practice as an attorney in this state." (Exhibit C attached to Brief).
- On or about January 11, 2010, the Trust appeared before the Marion County Board of Review at a regularly scheduled hearing by its attorney, Eric L. Terlizzi, and requested to proceed to hearing.
- The board of review "failed and refused to act on the Trust's Assessment Complaint in County Docket No. 2009-15-0017."
- On or about February 10, 2010, the Trust through legal counsel made a further demand in writing that the board of review conduct a hearing upon the pending complaint. (Exhibit D attached to Brief).
- On or about April 7, 2010, the Trust through legal counsel advised the Marion County State's Attorney of an intent to file a Complaint for Mandamus Order if the Marion County Board of Review did not hold a hearing on the Trust's pending assessment complaint.
- On May 5, 2010, the Marion County Board of Review issued its Notice of Findings wherein no change in the assessment of the subject property was made.
- The appellant never had an in-person hearing "or any opportunity to be heard" before the Marion County Board of Review.

The brief further argues that the Marion County Board of Review continued to refuse to grant a hearing on the duly filed assessment complaint. As stated in the brief, "Ultimately, the [Marion County] Board [of Review], sua sponte, without any notice or hearing, issued its decision denying the complaint in its entirety and increasing the assessment by a factor of nearly nine (\$2,430 to \$18,320)!!"² The appellant's counsel also asserted in the brief that the final decision issued by the board of review

² The Notice of Findings indicates that the assessment prior to board of review action was actually \$18,320 and remained as such "after board of review action" contrary to the assertion in the brief.

"was issued long after the Board was out of session for the year."

Citing Section 16-55 of the Property Tax Code (hereinafter "Code") (35 ILCS 200/16-55), the appellant contends he was entitled to a hearing before the board of review to present evidence and objections. Citing People ex rel. Courshon v. Hirschfield, 43 Ill.App.3d 432 (4th Dist. 1976); People ex rel. Ahlschlager v. Board of Review of Cook County, 352 Ill. 157 (1933). In the absence of any hearing, the appellant was denied due process "rendering the assessment increase over the prior year void."

In the brief in closing, counsel argued the actions of the board of review were void, the reassessment of the subject property should be set aside and the matter should be remanded with instructions to assess the property at the 2008 assessment year values.³ At the hearing of this matter, counsel argued that there is no reason to get to the merits of the assessment complaint as the decision of the Marion County Board of Review was "illegally entered, without a hearing, [without] an opportunity to be heard, present evidence, cross-examine, it is clearly unlawful and the remedy is cited by the Supreme Court of this State that [is] simply denial of the increase as the actions of the board [of review] were unlawful."

On behalf of the board of review in a letter submitted with the evidence and the "Board of Review - Notes on Appeal," Supervisor of Assessments Patty Brough reported the following facts in response to the legal issue raised by the appellant:

- The filing deadline for the 2009 assessment year was December 3, 2009.
- Appellant's complaint for 2009 was received on December 3, 2009.
- In a telephone conversation with a clerk of the Supervisor of Assessments Office, the appellant stated the trust in question was not public record and he would not supply the board of review with a copy of [the] trust. Appellant also stated that he was not a trustee or a party of the trust.
- On or about December 8, 2009, Board of Review Chairman Jack Sanders sent appellant a letter stating that no action was taken given the fact that appellant was not [an] owner of record or a practicing attorney in the State of Illinois. (Attached as Board of Review Correspondence 1).
- On or about January 11, 2010, appellant's attorney delivered a copy of the Revocable Living Trust of Edward L. Ruff and Doris E. Ruff along with a Certificate of Trust Office. (Attached as Board of Review Documents 1 and 2).

³ At hearing, counsel indicated that he was no longer requesting that the Property Tax Appeal Board remand the matter to the Marion County Board of Review.

- The board of review continued to decline [to take] action due to the fact that the appellant was not certified as a co-trustee until after the Board of Review filing deadline.
- On or about February 11, 2010, the board of review received another letter from appellant's attorney. With this letter was Agency Authorization, giving the appellant permission to act on the Trust's behalf. "Until this point, the Board of Review had no knowledge that the appellant had been authorized since May 19, 2006." (See letter of Brough; Attached as Board of Review Documents 3 and 4).
- "In lieu of receiving afore mentioned [sic] documents, Board of Review issued a final decision May 5, 2010." (See letter of Brough).

Based on the foregoing factual scenario and the issuance of a final decision, the board of review contends that the appellant's contention of law "complaint" in this proceeding is irrelevant. In addition, at the hearing of this matter, counsel for the board of review questioned whether the Property Tax Appeal Board has the authority to decide constitutional issues such as the claimed due process violation. However, even beyond that issue, counsel noted that the Marion County Board of Review rendered a decision and there is now a hearing, a de novo review, before the Property Tax Appeal Board, which would now cure any problems with due process.

In written rebuttal, counsel for the appellant reiterated the argument that the assessment complaint was timely filed and originally scheduled for hearing on January 11, 2010. Moreover, the assessment complaint was "signed by David Ruff, as the Trust's duly authorized agent," and no rule or law prohibits a duly authorized agent from signing an assessment complaint. (Citation to 760 ILCS 5/4.09 for the proposition that authorizes a Trustee to appoint agents to act on its behalf).

Nevertheless, the board of review denied the appellant a hearing even though he appeared at the designated time and place by its attorney. Thereafter, once advised of a possible mandamus action requiring that a hearing be conducted, "the Board, without notice or hearing and while out of session, denied Appellant's Assessment Complaint." (Rebuttal, p. 1) In conclusion on the legal argument, counsel for the appellant contends the appellant's basic due process rights, the opportunity for a hearing, were violated and the assessment is void *ab initio*.

As a preliminary matter, the Property Tax Appeal Board will address the appellant's complaints regarding the appeal process before the Marion County Board of Review which were presented as a contention of law. In summary, the appellant contends there were errors and/or omissions at the board of review level with regard to the failure to hold a hearing and/or substantively consider the appellant's assessment complaint filed under Section 16-55 of the Code (35 ILCS 200/16-55) which is argued vacates this assessment decision.

Section 12-50 of the Code provides the criteria or elements of the board of review written notice if there is a final board of review action regarding any property or in response to a taxpayer complaint. Section 12-50 of the Code (35 ILCS 200/12-50) provides in pertinent part:

Mailed notice to taxpayer after change by board of review or board of appeals. If final board of review or board of appeals action regarding any property, including equalization under Section 16-60 or Section 16-65, results in an increased or decreased assessment, the board shall mail a notice to the taxpayer, at his or her address as it appears in the assessment records, whose property is affected by such action, and in the case of a complaint filed with a board of review under Section 16-25 or 16-115, to the taxing body filing the complaint. A copy shall be given to the assessor or chief county assessment officer if his or her assessment was reversed or modified by the board. Written notice shall also be given to any taxpayer who filed a complaint in writing with the board and whose assessment was not changed. The notice shall set forth the assessed value prior to board action; the assessed value after final board action but prior to any equalization; and the assessed value as equalized by the board, if the board equalizes. This notice shall state that the value as certified to the county clerk by the board will be the locally assessed value of the property for that year and each succeeding year, unless revised in a succeeding year in the manner provided in this Code. The written notice shall also set forth specifically the facts upon which the board's decision is based. In counties with less than 3,000,000 inhabitants, the notice shall also contain the following statement: **"You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent"** [Emphasis added]. . . .

Section 16-160 of the Property Tax Code (35 ILCS 200/16-160) provides in part that:

. . . for all property in any county other than a county with 3,000,000 or more inhabitants, any taxpayer dissatisfied with the decision of a board of review. . . as such decision pertains to the assessment of his or her property for taxation purposes. . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review. . . appeal the decision to the Property Tax Appeal Board for review. . . .

Additionally, section 1910.30(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.30(a)) provides in part that:

In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed within 30 days after the postmark date or personal service date of the written notice of the decision of the board of review.

. . .

Furthermore, section 1910.60(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.60(a)) provides in part that:

a) Taxpayer/Owner of Property: Any taxpayer or owner of property **dissatisfied with a decision of the board of review as such decision pertains to the assessment of his or her property** [emphasis added] may appeal that decision by filing a petition with the Property Tax Appeal Board within 30 days after the postmark date or personal service date of written notice of the decision of the board of review or the postmark date or personal service date of the written notice of the application of final, adopted township equalization factors by the board of review.

Section 16-160 of the Code as well as sections 1910.30(a) and 1910.60(a) of the rules of the Property Tax Appeal Board require as a prerequisite to filing an appeal with the Property Tax Appeal Board a decision from the board of review pertaining to the assessment of the taxpayer's property. As to the appellant's argument that the 2009 assessment should somehow be vacated, the court in Uretsky v. Baschen, 47 Ill.App.3d 169, 176 (2nd Dist. 1977), found there was an adequate remedy at law for an alleged deprivation of due process:

It is apparent that the taxpayer has an adequate remedy provided in the Revenue Act of 1939. He may file a complaint with the County Board of Review [citations omitted]. If he is not satisfied with the disposition of his complaint in the board of review, he may either seek review by filing an appeal to the State Property Tax Appeal Board whose decision in turn is reviewable by the circuit court pursuant to provisions of the Administrative Review Act [citations omitted] or he may pay the taxes in full under protest and receive an adjudication of his objections in tax objection proceedings before the circuit court [citations omitted].

With a factual scenario parallel in many respects to the case of LaGrange State Bank #1713 v. DuPage County Board of Review, 79 Ill.App.3d 474 (2nd Dist. 1979), the appellant herein asserts that the Marion County Board of Review's confirmation of the assessor's original valuation of the subject property was reached

by improper and/or unlawful procedures. In LaGrange, the Court found the question was whether an adequate remedy at law exists as outlined above.

Similarly, the record herein disclosed that the Marion County Board of Review issued a Notice of Findings on May 5, 2010. The appellant through legal counsel timely filed an appeal within 30 days of the date of the Notice of Findings with the Property Tax Appeal Board. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Thus, the appellant has had an adequate remedy at law and has challenged the 2009 assessment of the subject property before the Property Tax Appeal Board with an opportunity for a hearing and consideration of the evidence.

More importantly, as a matter of Board jurisdiction, the Property Tax Code clearly authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) It is not at all clear that the Board has authority to determine the lawfulness of the actions and/or inactions engaged in by Marion County with regard to the procedural handling of the appellant's appeal before the board of review. See People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316 (2nd Dist. 1974) (only authority and power placed in the [Property Tax Appeal] Board by statute is to receive appeals from decisions of boards of review, make rules of procedure, conduct hearings, and make a decision on the appeal). The Property Tax Appeal Board finds in light of the foregoing case precedent and provision of the Property Tax Code that it has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180).

Therefore, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

Market Value Evidence

The appellant David Ruff, identified as successor trustee of the trust, was called for testimony. He stated he was the authorized agent for the trust to conduct the acquisition of the subject property and to prepare related tax filings and recordings for the trust when the property was purchased in June 2006 for \$35,000 or \$1.09 per square foot of land area, rounded. The sale transaction information was also reported in Section IV - Recent Sale Data of the appeal petition. Ruff further testified this was an arm's length transaction that was handled through a local real estate agent. As stated in the petition, the parties to the transaction were not related. According to the petition, prior

to its sale the property was advertised in the local newspaper and the Multiple Listing Service for an unknown period of time. Ruff also testified that no permanent improvements were placed on the subject parcel until 2010 when a concrete patio of 7 feet by 20 feet was constructed.

In further support of the overvaluation argument, the appellant submitted information on four comparable sales in the Section V grid analysis of the appeal petition and submitted copies of the applicable property record cards.⁴ The four comparables are described as being located "adjacent" to the north, "adjacent" to the south, or "close by to north" in relationship to the subject parcel. The comparables range in size from 50,530 to 137,650 square feet of land area. The four properties sold between January 1997 and August 2009 for prices ranging from \$30,000 to \$120,000 or from \$0.36 to \$0.87 per square foot of land area. Ruff testified that in his opinion comparables #1, #3 and #4 were similar to the subject, but further contended that his comparable #1 was most similar to the subject. The witness further testified to general familiarity with area real estate values and trends. In this regard, he presented an opinion that real estate values in the last couple of years have declined.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$9,501 which would reflect a market value of approximately \$28,503 or \$0.88 per square foot of land area.

On cross-examination, when asked about his assertion that comparable #1 was most comparable to the subject, Ruff stated that it is the "closest to the subject" by being immediately adjacent to the south. When asked which property was most comparable to the subject, he stated, "You could pick #1, #3 or #4" as they are basically properties within a "stone's throw" of each other; as to the board of review's comparables, Ruff stated they were located all over the lake and may not necessarily be similar to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$18,320 was disclosed. The subject's assessment reflects a market value of \$54,362 or \$1.69 per square foot of land area when applying the 2009 three year average median level of assessment for Marion County of 33.70% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of the subject's assessment and in response to the appellant's data, the board of review presented a three-page letter from Patty Brough, Marion County Supervisor of Assessments. Brough was called as a witness at the hearing. As

⁴ At hearing, counsel for the appellant conceded that the date of sale for comparable #2 in January 1997 was too distant in time to be indicative of the subject's estimated market value as of the assessment date of January 1, 2009 and presented no testimony regarding that comparable.

part of the letter, she explained the land valuation methodology that was utilized and noted that properties on Lake Centralia were reassessed for 2009. In the letter with regard to the methodology, Brough wrote in pertinent part:

Centralia Lake properties larger than one acre with lake access were assessed [*sic*] at \$1.60 per square foot for the 1st acre (43,560 sq. ft.),⁵ \$.80/square foot for the next acre, \$.40[per square foot] for the next 3 acres and anything over 5 acres was assessed [*sic*] at \$.20/acre. Centralia Lake properties at one acre or less were assessed [*sic*] at \$1.65 per square foot.

As to the appellant's comparable sales, Brough noted that comparable #2's sale date in January 1997 is not sufficiently proximate in time to be an indicator of "current market prices." Additionally, appellant's comparable #3 was not a vacant land sale and was "also [a] foreclosed property" which would also not be reflective of current market prices according to Brough.

The 11 comparable sales presented on behalf of the board of review by Brough include appellant's comparables #1 and #4 which were identified as board of review comparables #2 and #1, respectively. The properties were described as vacant land sales located on Lake Centralia with lake access. Included for support were copies of property record cards and GIS mapping depicting the location of the subject and comparables. The 11 comparable parcels range in size from 10,019 to 137,650 square feet of land area and the properties sold from January 2006 to September 2009 for prices ranging from \$25,000 to \$125,000 or from \$0.69 to \$6.24 per square foot of land area. In the course of testimony, Brough was asked whether the amount of lake frontage impacted property values to which she testified that the assessments were done by size range which was determined by examining the market. The witness further stated, "We felt like the larger the parcel - - they were actually -- if it had lake access, they were giving the premium prices for it; if it did not have lake access, they were not."

As part of the spreadsheet, Brough also noted that comparable #1 (appellant's comparable #4), which had the lowest per-square-foot sale price, "has very limited lake access compared to all other sales." Brough reported "[t]he median level of the sales is \$1.76 per square foot. The subject property is assessed [*sic*] at \$1.65 per square foot." Given the "board of review sales comparison study . . . the subject property market value should be in the vicinity of \$1.63 - \$1.91 per square foot." The witness was asked if there was an explanation for the broad range in sales prices per square foot to which she noted that

⁵ The subject parcel is less than one-acre and has a land assessment of \$0.57 per square foot of land area, rounded, thus the letter from Brough is actually addressing the assigned market value, not the assessment.

comparable #1 had very limited lake access, "it was just a point," and "the ages of the sales also would be an indication."

Brough testified that of the 11 comparables presented in support of the subject's assessment, she would give more weight to comparable #4 for similarity in size, but also recognized that the sale occurred in 2007; comparable #8 of 20,473 square feet had a more current sale from 2009.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, Brough confirmed that the subject's increased assessment was due to a 2009 reassessment of the entire lake. She further reaffirmed that all lake lots were assessed using the formula outlined in her letter where lots of an acre or less were "assessed" at \$1.60 per square foot. "We came up with a median level and then determined an assessment based off of the median level of the sale, we data arrayed all of the sales on the lake; these are just the 11 that we submitted to the Property Tax Appeal Board as our evidence." As a final matter, the witness agreed that she did not have any reason to dispute that the June 2006 sale of the subject property was an arm's length transaction, "but a 2006 sale is not indicative of the 2009 value." She further noted that is three year timeframe "and there were a lot of sales occurring on Lake Centralia which was showing that the values were in fact increasing."

In written rebuttal, appellant's counsel argued that "the Assessor's fair market valuation methodology, in which the value of the 2nd acre is only worth half of the first and the value of the 3rd acre, is only half of the second, is unsubstantiated and not supported by an [sic] rule." Furthermore, the appellant contends this methodology over-inflates the first acre and undervalues additional acreage. Counsel notes the assessment is to reflect 33.33% of fair market value as defined in the Property Tax Code (35 ILCS 200/1-50). In summary, counsel contends that the assessor's stated land valuation methodology is not supported by the comparable sales data in the record when considering the sales price per-square-foot data.

Citing to the aerial photograph of the comparables presented by the board of review, the appellant contends that comparables #1, #3, #4, #8, #9 and #10 "had and still have structures on them that were included in the sale price."⁶ Given that the properties were sold with improvements, the appellant contends the values are unfairly inflated and not representative of vacant

⁶ Based on the underlying property record cards: #1 sold in August 2009 and the subject dwelling and garage were constructed in 2009 (this property is also appellant's comparable #4); #3 sold in September 2009 and the pavilion pole building was constructed in 1992; #8 sold in May 2009, but the property record card lacks page two and/or descriptions of the improvement(s); #9 sold in March 2006 and the property record card did not include an improvement assessment until 2010; and #10 sold in March 2009 and appears as vacant land with no improvement assessment.

land sales. In Section H of the rebuttal, counsel for the appellant contends that comparables #6 and #7 presented by the board of review "were sales by FSBO" and thus may not qualify as arm's length transactions; counsel made a further argument regarding the "current" listing of a property adjacent to two these comparables. As to comparables #4 and #5, appellant contends comparable #4 was purchased and comparable #5 was split off (two neighbors on either side of the parcel purchased the lot and split it) which means only comparable #4 should be used. In addition, the appellant argues that comparables #8, #10 and #11 presented by the board of review are not in close proximity to the subject parcel. None of these new factual assertions made in rebuttal were supported by documentary evidence with the rebuttal filing that consisted only of counsel's four-page letter.

In rebuttal, counsel for the appellant argues that the appellant's appeal was not based on "recent sale" (see Section 2d of the Residential Appeal petition) and appears to renounce that Section IV - Recent Sale Data of the appeal petition was completed with data regarding the June 2006 purchase price of the subject property. (See Rebuttal, Sec. F).

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. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that although the sale of the subject property in June 2006 occurred in excess of two years prior to the assessment date at issue of January 1, 2009, the board of review also submitted information on a comparable sale that occurred in January 2006 (comparable #9), which indicates that the subject's sale date is relevant and probative of market value.

The parties submitted a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 due to the substantially larger sizes of these comparable parcels when compared to the subject property. Since all properties were located on Lake Centralia, the Board gave primary consideration to parcel size in analyzing the sales presented by both parties. The Board has given most weight and finds appellant's comparable #4 (which is also board

of review comparable #1) along with board of review comparables #4 and #8 are the most similar properties to the subject in size. These three properties also sold relatively proximate in time from January 2007 to August 2009 as compared to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. These three comparables sold for prices ranging from \$35,000 to \$54,000 or from \$0.69 to \$2.64 per square foot of land area. The subject's assessment reflects a market value of \$54,362 or \$1.69 per square foot of land area, which is within the range established by the best comparable sales in this record on a per-square foot basis. In addition, giving due consideration to the subject's June 2006 purchase price of \$35,000 or \$1.09 per square foot of land area, the subject's assessment as of January 1, 2009 does not appear to be excessive in light of these more recent most comparable sales located on Lake Centralia.

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: October 18, 2013

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.