FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nancy Segal
DOCKET NO.: 09-05768.001-R-1
PARCEL NO.: 08-201-102-00

The parties of record before the Property Tax Appeal Board are Nancy Segal, the appellant, 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:

LAND:	$14,157
IMPR.:	$59,651
TOTAL:	$73,808

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 1,664 square feet of living area. The dwelling was constructed in 1998. Features of the home include a concrete slab foundation and central air conditioning. The property has a .78-acre site in Thunder Bay Unit 1 of the Galena Territory development which is located in Galena, Guilford Township, Jo Daviess County.

The appellant appeared before the Property Tax Appeal Board[1] contending the subject's market value was not accurately reflected in its assessment and lack of assessment uniformity. The underlying basis of these arguments was due to the subject's location "next to an active quarry." In support of these contentions, the appellant submitted a grid analysis of three comparable properties with assessment data and an appraisal of the subject property along with a brief.[2]

[1] A consolidated hearing was conducted as to Docket Nos. 09-05768.001-R-1 and 10-04018.001-R-1 regarding the subject property.
[2] Part of the brief addresses complaints regarding the lack of consideration given to certain of the appellant's arguments by the Jo Daviess County Board of Review. The law is clear that proceedings before the Property Tax Appeal

As further articulated by the appellant during the hearing, the subject property is "next to" an active quarry. The appellant purchased the subject property in March 2003. There is some disagreement as to when the quarry began operations, although some assertions are that it began operating in 1992. There is no dispute the quarry was in existence as of the time the appellant purchased the subject property. At the time of purchase, the appellant believed the quarry was restricted to 5-acres of land area. In 2007 "it was determined that was not the case" and the quarry could expand exponentially. The appellant further contends the quarry has greatly physically expanded "to almost triple in size" and extended its hours of operation so as to be a destructive nuisance to the appellant's enjoyment of the subject property. Without any substantive evidentiary support, the appellant stated the quarry has been cited for various regulatory violations by both State and County officials. In summary, she asserts that the subject property's location should be considered in valuing the property.

Another issue raised by the appellant was what she deemed to be a significant assessment reduction granted to a vacant lot, 9 Witherspoon, located near the subject property. The appellant contends that the appeal of this nearby lot was based purely upon location near a quarry and included submission of a 2005 appraisal report, which was then four years old for that 2009 assessment appeal. The appellant further acknowledges the assessment of this property was reduced so as to reflect its 2006 sale price. The appellant further contends this vacant parcel had a "zero percent" increase in value from 2006 to 2009 whereas the assessment of the subject property for 2009 increased by 50% from assessment year 2006.

As to assessment equity, the appellant submitted information on three comparable properties located in close proximity to the subject. The comparable parcels range in size from 31,799 to 61,420 square feet of land area. These parcels have land assessments ranging from $9,540 to $18,426 or $0.30 or $0.42 per square foot of land area. The subject parcel of 33,977 square feet has a land assessment of $14,157 or $0.42 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to $5,741 or $0.17 per square foot of land area.

Each of these three parcels is improved with a split-level or a two-story frame dwelling. The homes range in age from 6 to 17 years old and range in size from 1,840 to 2,690 square feet of

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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)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board 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).

living area. Features of the comparables include central air conditioning and a fireplace. The comparables have improvement assessments ranging from $55,621 to $78,322 or from $29.12 to $33.36 per square foot of living area. The subject's improvement assessment is $59,651 or $35.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $48,471 or $29.13 per square foot of living area.

As part of the grid analysis, the appellant also reported that comparables #1 and #3 sold in May and November 2005, respectively, for prices of $261,000 and $212,500 each or for $97.03 and $115.49 per square foot of living area, including land, respectively.

As to the appraisal of the subject property, the appellant contends this opinion of value pre-dates the "economic crash" and was done "prior to the public learning" that there was an active quarry operating on the boundary of the Galena Territory. The appraisal was prepared by real estate appraiser A. Wayne Mraz, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of $200,000 as of February 10, 2007. The purpose of the appraisal was for a "refinance transaction" and the lender/client was Access Mortgage Group, Inc. The appraiser was not present to testify regarding the report or be cross-examined with regard to the conclusions and opinions in the report.

In discussing the subject site, the appraiser wrote there were no "adverse influences, easements or encroachments visible at the property" and he noted there were no adverse site conditions or external factors.

Using the sales comparison approach, the appraiser analyzed three sales of comparable homes which were located between 2.24 and 2.52-miles from the subject property. The comparables consist of 1.5-story dwellings which were from 14 to 17 years old. The comparables range in size from 1,657 to 1,833 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning and a fireplace. The comparables sold in April or September 2006 for prices ranging from $202,500 to $220,000 or from $110.47 to $132.77 per square foot of living area, including land. The comparables were on the market from 222 to 334 days.

In comparing the comparable properties to the subject, the appraiser made adjustments for location, age, room count, dwelling size, fireplace and other amenities. As part of the report, the appraiser further noted each comparable was similar to the subject in design, foundation and had similar appeal and configuration with the primary adjustments being for dwelling size and age. The appraiser gave most weight to comparables #1 and #2 as these properties required fewer adjustments. Comparable #3 was given least weight "due to room count and location adjustment being in the resort core." This analysis

resulted in the appraiser estimating adjusted sales prices for the comparables ranging from $198,430 to $209,500 or from $108.25 to $126.43 per square foot of living area, land included. From this process, the appraiser estimated a value for the subject by the sales comparison approach of $200,000 or $120.19 per square foot of living area, including land.

Based on this evidence along with her arguments that location near a quarry impacts the value of the subject property, the appellant requested a total assessment of $54,212 which reflects a market value of approximately $162,636 or $97.74 per square foot of living area, including land.

On cross-examination, the appellant was asked what the basis of her assessment reduction was given that the appraiser's opinion of the market value of the property was $200,000. It was the appellant's opinion that the appraisal with a valuation date of 2007 was done with the appraiser not knowing that the quarry was nearby as it was not visible at that time. However, since 2007, the quarry has expanded and increased operations along with the fact that "property in general . . . did a huge decline, just the general value of real estate." The appellant further opined that the properties in the Galena Territory were impacted even more so because the development's properties are many second and third homes that "nobody is buying."

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $73,808 was disclosed. The final assessment of the subject property reflects an estimated market value of $221,646 or $133.20 per square foot of living area, including land using the 2009 three-year median level of assessments for Jo Daviess County of 33.30%. (86 Ill.Admin.Code §1910.50(c)(1)).

At hearing, the board of review representative noted that 2009 was the quadrennial reassessment year for the Galena Territory which was based on sales data, not on percentages, and resulted in a wide variety of changes based purely upon that data. In written response to the appeal, the board of review presented a two-page memorandum discussing its evidence and addressing the appellant's arguments and evidence. As to the existence of the quarry, the board of review noted that at the time the appellant purchased the subject property in 2003 the quarry was in operation and had been in business since 1992. In addition, the appellant's appraiser noted no functional or external depreciation and asserted there were no adverse influences, easements or encroachments visible at the property (Exhibit C).

As to the assessment reduction that was granted to the vacant lot at 9 Witherspoon, the board of review asserted the reduction in assessment was based on the sale price and the appraisal that was submitted by the taxpayer. At hearing, the representative acknowledged that those property owners did question their location near the quarry, but the board of review considered the comparable sales data within the appraisal report and further

recognized that the parcel had been purchased in 2006 which was within three years of 2009 for that 2009 assessment. In those circumstances where a sale is determined to be a legitimate arm's length transaction, the practice of the board of review is to revalue the property to the sale price if it is within three years of the assessment date at issue.

At hearing, the board of review representative noted that appellant's comparable #1 is a split-level home. As there are only about four split-level dwellings in the Galena Territory, the board of review contends there is not a good market for split-level dwellings in the area and thus, the assessment of a split-level is likely to be less than the other styles of dwellings in the area.

In Exhibit A, the board of review included the subject's property record card, color photographs of the dwelling and the "view out of back of appellant's house" depicting deciduous trees and bushes. Also included is an aerial photograph depicting a line of trees along the rear property line of the subject parcel. There is also an undated color aerial photograph depicting an unknown distance from the rear property line of the subject parcel to the quarry.[3]

In Exhibit B and in support of the subject's assessment, the board of review presented a grid analysis with descriptions, sales and assessment data on 43 comparable properties, where 25 were improved properties and 18 were vacant parcels. Comparables #1 through #14 are located in Thunder Bay Unit 1 like the subject property. The remaining comparables are located in either Eagle Ridge Unit 1 or Eagle Ridge Unit 2. Also included were color aerial photographs of both Thunder Bay Unit 1 and the areas known as Eagle Ridge Units 1 and 2 along with identification of the quarry parcel in each photograph; both Thunder Bay Unit 1 and Eagle Ridge Unit 2 share a common border with the quarry parcel. Also included are parcel maps depicting the location of the subject and each of the board of review's comparable parcels; board of review comparables #8, #12, #13, #14 and #36 have a lot line in common with the quarry property like the subject.

The 25 improved properties consist of 1-story, 1.5-story, part 1-story and part 1.5-story, part 1-story and part 2-story or 2-story dwellings of frame or log exterior construction that range in size from 707 to 2,776 square feet of living area. The dwellings were constructed from 1976 to 2006. Features of 22 of the comparables include full or partial basements with 20 having finished area. Each home has central air conditioning and one or two fireplaces. There are 17 comparables with a garage or carport. The 25 properties have improvement assessments ranging

[3] The legend identifies 700 feet as a measuring tool for the photograph, but it is not clear how to apply the measurement. Based on this legend, the distance appears to either be 700 feet or 1,400 feet from the subject rear property line to the actual quarry area with green space between the two points.

from $25,576 to $144,259 or from $28.95 to $126.43 per square foot of living area.

These improved parcels consist of parcels ranging in size from 0.542 to 3.896-acres of land area. These properties have land assessments ranging from $11,805 to $47,858 or from $0.23 to $0.74 per square foot of land area.

The 25 improved properties presented by the board of review sold between January 2006 and January 2009 for prices ranging from $140,000 to $505,000 or from $107.89 to $462.18 per square foot of living area, including land.

The 18 vacant land parcels range in size from 0.55 to 2.7-acres of land area. These parcels have land assessments ranging from $9,333 to $41,121 or from $0.15 to $0.54 per square foot of land area. The board of review further reported these 18 vacant parcels sold between January 2006 and December 2008 for prices ranging from $25,000 to $115,000 or from $0.44 to $1.61 per square foot of land area.

As Exhibit E, the board of review presented data regarding two additional sales. The proximity of these properties to the subject is not disclosed in the submission. The parcels contain .374 and .75 of an acre of land area and are each improved with part two-story and part one-story frame dwellings that were built in 1990 and 1993, respectively. The homes contain 1,150 and 1,588 square feet of living area and feature concrete slab foundations, central air conditioning and a fireplace. One of the comparables now has a garage which was added after the most recent purchase of the property. These properties sold in May 2006 and May 2008 for prices of $200,000 and $164,000 or $125.94 and $142.61 per square foot of living area, including land.

The board of review also reported the assessments for these two properties reflecting land assessments of $28,238 and $14,157 or $1.73 and $0.43 per square foot of land area. The properties have improvement assessments of $68,772 and $41,517 or $43.31 and $36.10 per square foot of living area.

Given the data presented in areas within Galena Territory that are near the quarry, the board of review opined that there is no market value evidence to support the appellant's assertion that the existence of the quarry has had a negative impact upon values of those area residential properties located in the immediate vicinity of the quarry. Based on this evidence, the board of review requested confirmation of the subject's assessment.

For cross-examination, the appellant inquired regarding the vacant parcel at 9 Witherspoon and the board of review's consideration of the sales in the appraisal of that property. The representative testified that the board of review examined the comparable sales in the appraisal, but used the 2009 assessed values in considering those properties.

The appellant inquired as to how many acres are within the subject's section of the development known as Thunder Bay Unit 1. The representative did not have that information available.

In rebuttal, the appellant noted that comparables presented by the board of review are substantially distant from the subject and are thus dissimilar in location.

In reply to the implication by the board of review that the subject's view of the quarry is blocked by trees as depicted in their photographs, the appellant testified that for six months of the year when the leaves are not on the trees the quarry is plainly visible from the subject property. Moreover, the quarry operations are "audible twelve months of the year." Additionally, when the leaves are on the trees and when the appellant might like to have windows open or sit out in the yard, those are the times that the noise is "really intolerable."

As to the appraiser not having noted any detrimental area factors, the appellant stated, "it is my understanding that the appraiser was unaware that the quarry actually was located there." Similarly, the appellant asserted that the purchasers of board of review comparables #8, #12, #13 and/or #14, which share a property line with the quarry property like the subject, may not have been aware of the existence of the quarry at the time they purchased the respective properties in 2006.

The board of review noted that the statements of the appellant regarding knowledge and/or lack of knowledge of the quarry by other purchasers in the immediate vicinity is hearsay as those persons were not present to testify at the hearing regarding what they knew at the time. Given the appellant's equivocation that those purchasers "may not have known" of the existence of the quarry, the Property Tax Appeal Board finds the appellant's assertions are not decisive statements of fact and thus need not be stricken as hearsay.

As part of the rebuttal evidence, the appellant also submitted a copy of the 2005 appraisal of 9 Witherspoon, the vacant lot that the appellant contends had its assessment reduced due to its proximity to the quarry. The board of review at hearing questioned the admissibility of this document as inappropriate rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)). The Administrative Law Judge took the request to strike this document under advisement pending a determination as to whether the document was legitimate rebuttal to a contention made by the board of review.

The Property Tax Appeal Board hereby denies the request to strike the appellant's rebuttal evidence of the appraisal of 9 Witherspoon. The board of review's memorandum stated in pertinent part that the assessment of this property "was lowered based on the sale price and the appraisal that was submitted by the taxpayer." As the appraisal has a valuation date of December 1, 2005 with a value conclusion of $72,000 for a 2009 assessment

appeal and the sales contained within that appraisal occurred between November 2004 and February 2005, the Board finds that the appellant's submission and arguments related to these dated materials was appropriate rebuttal evidence for this proceeding in light of the board of review's contention in its written submission.

After hearing the testimony and considering 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/is not warranted.

The appellant argued in part that the subject's assessment was inequitable and/or excessive because of the percentage increases in its assessment from 2006 to 2009. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence and/or overvaluation by a preponderance of the evidence. The Property Tax Appeal Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with the salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board also finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Thus, in summary, the Board has given little weight to this argument made by the appellant.

Turning now to the appellant's primary argument regarding the perceived lack of uniformity and/or overvaluation of the subject in light of the subject's location near a quarry and due to the presence of this commercial enterprise so close to the subject property, the appellant primarily argued that "common sense" dictates that the subject is less valuable than other area properties that are not close to the quarry. In the final analysis, the Property Tax Appeal Board has given these arguments little merit because the appellant failed to present any substantive evidence indicating the subject's assessment was inequitable or otherwise incorrect based on market area data.

The appellant contends in part that the assessment of the subject property is excessive and not reflective of its market value. 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). Proof of market value may consist of an appraisal, a recent arm's length

sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant's market value evidence consisted of two sales from 2005 and the appraisal report. The Board has given little weight to the two sales from May and November 2005 as these sales are not proximate in time to the assessment date of January 1, 2009 and therefore are less reliable indicators of the subject's estimated market value than sales more proximate to the assessment date. In addition, the Board finds that in the absence of the appraiser at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. Novicki v. Dept. of Finance, 373 Ill. 342 (1940); Grand Liquor Co., Inc. v. Dept. of Revenue, 67 Ill. 2d 195 (1977); Jackson v. Board of Review of the Dept. of Labor, 105 Ill. 2d 501 (1985). The Board finds the appraisal report is tantamount to hearsay. Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill. App. 3d 887 (1st Dist. 1983). Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2nd Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1st Dist. 1971). In the absence of an appraiser being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusion of $200,000 as of February 10, 2007 has been significantly diminished and cannot be deemed conclusive as to the value of the subject property.

Examining the raw sales data in the appraisal, there are three comparable sales located 2.24 to 2.52-miles from the subject property. The comparables consist of 1.5-story dwellings on concrete slab foundations that sold in April and September 2006 for prices ranging from $202,500 to $220,000 or from $110.47 to $132.77 per square foot of living area, including land.

The board of review submitted 25 improved comparable sales for the Board's consideration. The Board has given most weight to those improved comparable sales located in Thunder Bay Unit 1 and Eagle Ridge Unit 2. Of these 16 comparable improved sales based only on location, the Board has given reduced weight to comparables #6 and #35 due to their dwelling sizes of 707 and 952 square feet, respectively, and #35's log exterior construction differ from the subject property. In summary, these dwellings are significantly smaller than the subject and one differs in

exterior construction and therefore are considered to be dissimilar to the subject property.

Considering primarily dwelling size, location, exterior construction and/or age, the Board has given most weight to the appellant's sales in the appraisal report along with board of review comparables #1, #3, #4, #7, #9, #14, #30, #31, #32, #34, #37, #40, #42 and #43. These seventeen comparables submitted by both parties were most similar to the subject and due to their similarities to the subject these comparables received the most weight in the Board's analysis.

These seventeen comparables sold between January 2006 and November 2008 for prices ranging from $167,000 to $505,000 or from $107.89 to $287.56 per square foot of living area, including land. The subject's assessment reflects a market value of approximately $221,646 or $133.20 per square foot of living area, including land, which is within the range established by the most similar comparables in terms of overall value and on a per-square-foot basis.

Moreover, analyzing these seventeen most similar sales in terms of one additional factor of foundation, considering only those dwellings with a slab or crawl-space foundation, the Board finds the three sales from the appellant's appraisal along with board of review comparables #40 and #42 reflect sales that occurred between April 2006 and November 2008 for sales prices ranging from $202,500 to $300,000 or from $107.89 to $204.50 per square foot of living area, including land. In this analysis, the subject again reflects an estimated market value at the low end of the range both in terms of overall value and on per-square-foot basis.

In conclusion, after considering the most comparable sales on this record, the Property Tax Appeal Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record. The record contains no market evidence to support the appellant's claim regarding the purported loss in value due to the subject's location near the quarry, if such loss exists. Besides her theory that location makes a difference in the marketplace, the Board finds the appellant provided no information to support what that lower value should be based on this argument; a mere theory and claim of reduced value by the appellant without more is insufficient evidence of an impact on market value. Thus, the Board finds appellant failed to present any substantive evidence indicating the subject's market value was impacted by its location. The Property Tax Appeal Board recognizes the appellant's premise that the subject's value may be affected due to the aforementioned factors, however, without credible market evidence showing the subject's assessment was not reflective of fair market value, the appellant has failed to show the subject's property assessment was incorrect based on overvaluation.

The appellant also contends unequal treatment in the subject's land and improvement assessments as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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.

As to the land inequity argument, the appellant submitted three suggested comparable parcels that range in size from .73 to 1.41-acres of land area. These three parcels have land assessments ranging from $9,540 to $18,426 or $0.30 or $0.42 per square foot of land area. The board of review submitted 43 suggested comparables. Narrowing the board of review's submission to the 28 suggested comparables located in either Thunder Bay Unit 1 or Eagle Ridge Unit 2, the Board further finds the suggested comparables should be narrowed based on lot size. Of the 28 comparables in the two sections of the development, there are 19 comparables that range in size from .55 to 1.53-acres of land area. These 19 parcels have land assessments ranging from $9,333 to $27,194 or from $0.15 to $0.59 per square foot of land area. The subject has a land assessment of $14,157 or $0.42 per square foot of land area. The subject's land assessment falls within the range of the comparables presented by both parties and no reduction in the subject's land assessment is warranted on this record.

As to the improvement inequity argument, the appellant presented three suggested comparable dwellings and the board of review presented 25 suggested comparable dwellings. The Board has given reduced weight to appellant's comparable #1 which is a split-level dwelling and thus differs from the subject in design. The Board has also given reduced weight to board of review comparables #6, #16, #17, #18, #22, #24, #25, #27, #28, #29 and #35 due to differences in dwelling size and/or location from the subject property. The Board finds the appellant's comparables #2 and #3 along with 14 of the board of review's comparables are the most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $38,474 to $144,259 or from $28.95 to $126.43 per square foot of living area. The subject's improvement assessment of $59,651 or $35.85 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and

convincing evidence or overvaluation by a preponderance of the evidence. In summary, the subject's assessment as established by the board of review is correct and no reduction 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.

Chairman

Member

Member

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: July 19, 2013

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.