



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

APPELLANT: Lucia & Jason Kalkman
DOCKET NO.: 10-00627.001-R-1
PARCEL NO.: 11-12-101-010

The parties of record before the Property Tax Appeal Board are Lucia and Jason Kalkman, the appellants, and the Knox County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it has no jurisdiction over the appeal; therefore, no change in the assessment of the property as established by the Knox County Board of Review is warranted. The assessed valuation of the property is:

LAND: \$35,920
IMPR: \$67,520
TOTAL: \$103,420

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame construction with 1,459 square feet of living area. The dwelling was built in 1996. Features of the property include central air conditioning and a detached three-car garage. The property is located in Dahinda, Knox County, Illinois.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparables, two of which were reported to have sold in June 2009 and March 2009 for prices of \$247,000 and \$248,450, respectively. Attached to the appellants' appeal was a copy of the "Notice of Final Decision on Assessed Value by Knox County Board of Review" dated January 25, 2011, stating in part there was no change in value. The decision further indicated the appeal was dismissed because no person appeared at the scheduled hearing.

In correspondence submitted with the petition the appellant, Lucy Kalkman, asserted that she called the Knox County Board of Review to reschedule the hearing due to a snowstorm but was informed the

hearing would not be rescheduled. She also averred that someone told her she would have to miss the hearing and appeal to the State.

The board of review filed its "Board of Review Notes on Appeal" and a letter prepared by the clerk requesting the appeal be dismissed based on a lack of jurisdiction. It asserted that on December 17, 2010, the board of review sent a Notice of Proposed Change in Assessed Value and Hearing Notice establishing a hearing date and time of January 18, 2011 at 11:30 AM. (Exhibit #2). The board of review also asserted that it issued its decision (Exhibit #1) dismissing the appeal due to the appellant not appearing at the scheduled hearing. The board of review further pointed out that on the decision it referenced section 16-160 of the Property Tax Code (35 ILCS 200/16-160) for the proposition that if the hearing was missed the Property Tax Appeal Board would have no jurisdiction to hear any subsequent appeal on their complaint. The board of review further submitted documents to refute the appellant's snowstorm allegation. The board of review further stated that office personnel know that if a taxpayer does not appear at a board of review hearing they are possibly not going to be able to appeal to the Property Tax Appeal Board.

The taxpayer filed a subsequent response to the request to dismiss the appeal and the board of review filed a reply substantially repeating comments made in their original submissions.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds it does not have jurisdiction over the appeal.

Section 16-160 of the Property Tax Code provides in part that:

[F]or 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. **In any appeal where the board of review. . . has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review. . . hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. If an appeal is dismissed for failure to appear at a board of review. . . hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint.** (Emphasis added).
35 ILCS 200/16-160.

The evidence in this appeal disclosed that on December 17, 2010 the board of review sent a Notice of Proposed Change in Assessed Value and Hearing Notice establishing a hearing date and time of January 18, 2011 at 11:30 AM. The notice was sent 32 days prior to the scheduled hearing date. The appellant did not appear at the scheduled hearing and no continuance was granted. On January 25, 2011, the board of review issued a decision dismissing the appeal based on the failure to appear at the board of review scheduled hearing. The Property Tax Appeal Board finds that due to the fact the appeal was dismissed by the board of review due to the failure to appear at the hearing and more than 30 days notice was provided the appellant of the board of review hearing date, it has no jurisdiction to hear any subsequent appeal on the taxpayer's complaint.

In conclusion, based on this record and section 16-160 of the Property Tax Code, the Property Tax Appeal Board hereby dismisses the above referenced appeal on the basis of a lack of jurisdiction.

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

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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: March 22, 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.