



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

APPELLANT: Reginald Goeke  
DOCKET NO.: 11-04291.001-F-1  
PARCEL NO.: 14-09-36-151-003

The parties of record before the Property Tax Appeal Board are Reginald Goeke, the appellant; and the Stephenson County Board of Review.

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

<b>F/Land:</b>	\$ 4,989
<b>Homesite:</b>	\$ 4,420
<b>Residence:</b>	\$26,880
<b>Outbuildings:</b>	\$ 5,104
<b>TOTAL:</b>	\$41,393

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a farmstead property located in Dakota Township, Stephenson County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the assessments of the farm buildings situated on the subject parcel are incorrect based upon a contention of law and assessment inequity. In support of these claims, the appellant submitted a letter explaining, in his opinion, that the assessments of the farm buildings are incorrect. The appellant did not submit a brief citing any legal authority in support of this proposition. However, the appellant submitted assessment comparables to demonstrate the farm buildings were

not uniformly assessed. Based on this evidence, the appellant requested a reduction in the farm buildings assessments from \$11,460 to \$5,104.

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 as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

After reviewing the record and considering the evidence, 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 warranted.

The appellant contends the assessments applied to the farm buildings situated on the subject parcel are incorrect based on a contention of law. The Board finds the appellant has not met the burden of moving forward with respect to the legal contention. Section 1910.65(d) of the rules of the Property Tax Appeal Board provides:

The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position. (86 Ill.Admin.Code §1910.65(d)).

The Board finds the appellant did not cite any legal authority in order to meet this standard that would shift the burden to the board of review. In Commonwealth Edison Company v. Property Tax Appeal Board, 378 Ill.App.3d 901 (2<sup>nd</sup> Dist. 2008), the court held the appellant never carried its burden of production on such claim and never shifted the burden to the board of review to support its position on the value of the subject property, citing section 1910.63 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63). Therefore, the purported legal claim raised by the appellant was given no weight.

The appellant also contends assessment inequity as the 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). The evidence must demonstrate a consistent pattern of

assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has met this burden of proof.

The appellant in this appeal submitted assessment information for several comparables to demonstrate the subject farm buildings were inequitably assessed. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). The Board has examined the assessment equity evidence submitted and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant request.

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

*Tracy 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: January 24, 2014

*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.