



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

APPELLANT: Ervin & Rosemary Geisler
DOCKET NO.: 12-04812.001-R-1
PARCEL NO.: 13-36-315-010

The parties of record before the Property Tax Appeal Board are Ervin and Rosemary Geisler, the appellants, by attorney Michael Bercos of Mundelein, and the Lake 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 **Lake** County Board of Review is warranted. The assessed valuation of the property is:

LAND: \$16,441
IMPR.: \$53,027
TOTAL: \$69,468

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property was improved with a multi-family structure with three living units. The property has a site with approximately 5,160 square feet of land area. The property is located in Barrington, Cuba Township, Lake County.

The appellants, through counsel, filed the appeal on the basis of a contention of law. Counsel asserted the appeal was filed from a letter issued by Martin Paulson, Clerk of the Lake County Board of Review, dated November 7, 2013, denying the request from the Cuba Township Assessor's Office to reduce the assessment of the property for 2012 by taking all of the value attributable to the improvements and making them equal to zero. The appellant submitted an application for a Certificate of Error made by the Cuba Township Assessor's Office to reduce the improvement assessment from \$54,013 to \$0. The purported reason

for the Certificate of Error was the village condemned the property on April 5, 2011 and the building value should have been removed.

Counsel explained that the dwelling had been condemned by the Village of Barrington in April 2011 and was required to be demolished. Therefore, he argued, even though the improvements were standing as of January 1, 2012 and not completely demolished and removed until 2013, they had no value.

Counsel argued that the statutory authority for a Certificate of Error is found at section 16-75 of the Property Tax Code (35 ILCS 200/16-75). Counsel contends that the damage, destruction, or condemnation of improvements on real estate is clearly an appropriate basis for the issuance of a Certificate of Error and is within the meaning of the terms "error or mistake" as used in section 16-75 of the Property Tax Code. Based on this argument the appellant requested the subject's assessment be reduced to \$16,747.

The board of review submitted is "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$69,468. The subject property had a land assessment of \$16,441 and an improvement assessment of \$53,027. The board of review indicated on the "Notes on Appeal" the appellants did not file a complaint with the Lake County Board of Review and did not appear before the board of review on proper notice. The Lake County Board of Review submitted a Motion to Dismiss the 2012 Appeal. It asserted that the assessment for tax year 2012 was published in the newspaper on August 9, 2012. As a result, pursuant to section 16-55 of the Property Tax Code (35 ILCS 200/16-55), the taxpayers had 30 days from August 9th, or until September 10, 2012, to file a written complaint with the Lake County Board of Review to challenge the 2012 assessment.¹ The board of review asserted that no written complaint was filed by the appellants to the Lake County Board of Review. The Lake County Board of Review asserts that since no complaint was filed with the board of review, the Property Tax Appeal Board has no subject matter jurisdiction. It did note there are three exceptions which allow an appeal to be filed directly to the Property Tax Appeal Board, none of which was applicable in this matter.

¹ Thirty days from August 9, 2012, expired on Saturday, September 8, 2012, extending the date to file to the next business day which fell on Monday, September, 10, 2012.

The board of review also noted that the Certificate of Error was not submitted until October 30, 2013, over one year after the Lake County Board of Review filing deadline. It also noted that, pursuant to section 14-20 of the Property Tax Code (35 ILCS 200/14-20), a Certificate of Error request is only proper when the request involves an error of fact, not an error of judgment regarding the assessed value.

Based on this record the board of review requested the appeal be dismissed due to a lack of jurisdiction pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160).

In response to the Motion to Dismiss, the appellants assert they timely filed from the denial of the Certificate of Error dated November 7, 2013.

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, or any taxing body that has an interest in the decision of the board of review. . . 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. . . .

35 ILCS 200/16-160. In accordance with this statutory authority, section 1910.30(a) of the rules of the Property Tax Appeal Board provides that the taxpayer must file an appeal within 30-days of the written notice of the decision of the board of review. (86 Ill.Admin.Code §1910.30(a)). This framework requires 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 property for the tax year at issue.

The evidence in this record disclosed the appellants did not file an assessment complaint with the Lake County Board of Review for the 2012 tax year and received no decision from the

Lake County Board of Review pertaining to the assessment of the subject property for the 2012 tax year. In summary, this record is void of any evidence that the board of review issued a decision pertaining to the assessment of the subject property for the 2012 tax year that would confer jurisdiction on the Property Tax Appeal Board.

To reiterate, the Board finds that the record contains no evidence that an assessment complaint was filed by the appellants with the Lake County Board of Review for the 2012 tax year. The record only has a request by the Cuba Township Assessor's Office to the Lake County Board of Review, dated October 30, 2013, that a Certificate of Error be issued reducing the assessment. Neither the Lake County Board of Review or the Chief County Assessment Officer approved the request to issue a Certificate of Error or issued their concurrence for the issuance of a Certificate of Error as required by sections 14-20 or 16-75 of the Property Tax Code. The Property Tax Appeal Board has no jurisdiction over the issuance of a Certificate of Error.

Based on this record the Property Tax Appeal Board 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: September 19, 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.