



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

APPELLANT: Edward Dibbin  
DOCKET NO.: 11-06307.001-R-1  
PARCEL NO.: 04-24-328-012

The parties of record before the Property Tax Appeal Board are Edward Dibbin, the appellant; and the Winnebago 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 **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 13,717  
**IMPR.:** \$ 70,580  
**TOTAL:** \$ 84,297

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a part two-story and part one-story dwelling of frame construction with 2,583 square feet of living area. The dwelling was constructed in 1986. Features include a full basement that is partially finished, central air

conditioning, a fireplace and a 704 square foot attached garage. The property has a 19,700 square foot site. The subject property is located in Roscoe Township, Winnebago County, Illinois.

The appellant argued the subject property's assessment was incorrect based on a contention of law. The appellant requested the Property Tax Appeal Board carry forward its prior year's assessment based on the decision issued under Docket Number 10-05258.001-R-1, plus application of the township equalization factor pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). In that appeal, the Board issued a decision lowering the subject's assessment to \$84,297 based on the weight and equity of the evidence in the record.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$82,650.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$84,297 was disclosed.

In a letter to the board of review, the township assessor indicated that the 2011 tax year was the beginning of a new general reassessment year and "the PTAB override is no longer in affect." The assessor contends the appellant has received the township multipliers every year including 2011 and is currently assessed for \$77,363<sup>1</sup>. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant contends there has been a downward trend in assessments from 2010 through 2012, which supports a reduction in the subject's 2011 assessment.

#### **Conclusion of Law**

The appellant contends the Property Tax Appeal Board should carry forward its prior year's assessment, subject to negative equalization, pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Under Docket Number 10-05258.001-R-1, the Board issued a decision lowering the subject's assessment to \$84,297. The Board finds the appellant's argument is based upon a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any

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<sup>1</sup> The "Board of Review Notes on Appeal" depicts that the subject property had a final 2011 equalized assessment of \$84,297. The appellant's appeal petition indicates the subject property had a final 2011 assessment of \$86,082.

contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code provides in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** (Emphasis Added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its decision for the 2010 tax year shall not be carried forward to the 2011 tax year. The Board finds that the 2011 tax year was the beginning of a new quadrennial general assessment period in Winnebago County. As a result, the Board finds the subject's prior year's assessment should not be carried forward to the subsequent tax year and no change in the subject's assessment is warranted as a matter of law. Therefore, the Board finds no reduction in the subject's assessment is justified based on this record.

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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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Acting 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 18, 2015

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*A. Portol*

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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.