



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

APPELLANT: Scott & Terri Lynn Hesse
DOCKET NO.: 12-04041.001-R-1
PARCEL NO.: 04-19.0-300-061

The parties of record before the Property Tax Appeal Board are Scott and Terri Lynn Hesse, the appellants, and the St. Clair County Board of Review.

Based on the default of the appellants due to the failure to appear at the scheduled hearing, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **St. Clair** County Board of Review is warranted. The assessed valuation of the property remains:

LAND: \$5,251
IMPR.: \$50,433
TOTAL: \$55,684

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.¹

Findings of Fact

The subject property is improved with a two-story single family dwelling of frame and masonry construction with approximately 2,176 square feet of living area. The dwelling was constructed in 1990. Features of the home included a full basement, central

¹ A consolidated hearing was held with Docket No. 12-04042.001-R-1.

air conditioning, one fireplace and a two-car attached garage. The property has a 4.96 acre site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellants filed the appeal raising a contention of law that the subject property should receive a farmland assessment because the property was used to grow nursery stock for a landscaping business. By notice dated August 6, 2015 the matter was scheduled for hearing for 9:30 AM, October 22, 2015 at the St. Clair County Building, Belleville, Illinois. At the scheduled time and date the appellants did not appear at the hearing. Instead, appearing on behalf the appellants was Maurice Hesse, the father of Scott Hesse. At the scheduled hearing Mr. Maurice Hesse informed the Property Tax Appeal Board that Scott and Terri Lynn Hesse had sold the property and moved to Florida. Maurice Hesse requested that he be allowed to represent them in this appeal even though he is not the owner or the taxpayer. The Administrative Law Judge allowed Maurice Hesse to present the evidence submitted on behalf of the appellants.

The board of review appeared before the Property Tax Appeal Board and submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$55,684.

Conclusion of Law

The appellants filed the appeal based on a contention of law concerning the classification of the subject property as farmland. However, at the scheduled hearing date the appellants failed to appear. Section 1910.69(a) of the rules of the Property Tax Appeal Board provides:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67, 1910.68 and 1910.73 shall result in the default of that party. (86 Ill.Admin.Code §1910.69(a)).

Furthermore, section 1910.69(b) of the rules of the Property Tax Appeal Board provides:

When a hearing as provided in Section 1910.67, or a pre-hearing conference as provided in Section 1910.73, is ordered by the Property Tax Appeal Board, all

parties shall appear for the hearing or pre-hearing on the appeal on the date and at the time set by the Property Tax Appeal Board. Failure to appear on the date and at the time set by the Property Tax Appeal Board shall be sufficient cause to default that party. (86 Ill.Admin.Code §1910.69(b)).

In summary, the failure of the appellants to appear at the scheduled date and time for the hearing is grounds for default pursuant to both sections 1910.69(a) and 1910.69(b) of the rules of the Property Tax Appeal Board.

Appearing at the hearing on behalf of the appellants was Maurice Hesse, the father of Scott Hesse. Maurice Hesse is not the owner or taxpayer of the subject property and is not an attorney licensed to practice law in the State of Illinois.

Section 1910.70(a) of the rules of the Property Tax Appeal Board provides in part as follows:

A party shall have the right to represent himself or herself and to be present at and participate in any hearing before the Property Tax Appeal Board. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this Part. **A party may be represented at the hearing by any person who is admitted to practice as an attorney in this State** (emphasis added). . . . (86 Ill.Admin.Code §1910.70(a)).

Furthermore, section 1910.70(b) of the rules of the Property Tax Appeal Board states:

As provided in subsection (a), only attorneys licensed to practice law in the State of Illinois shall be allowed to represent a party at a Property Tax Appeal Board hearing. (86 Ill.Admin.Code §1910.70(b)).

These rules clearly provide that only attorneys licensed to practice law in the State of Illinois are allowed to appear before the Property Tax Appeal Board in a representative capacity. Due to the fact that Maurice Hesse is not a licensed attorney in the State of Illinois he cannot appear before the Property Tax Appeal Board to represent the appellants, Scott and Terri Lynn Hesse, in this appeal.

In conclusion, due to the failure of Scott and Terri Lynn Hesse to appear before the Property Tax Appeal Board at the scheduled date and time of the hearing the Board finds the appellants to be in default and no change in the assessment is justified.

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

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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: February 19, 2016

A. Proctor

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.