



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

APPELLANT: Kathryn Marchetti
DOCKET NO.: 13-33716.001-R-1
PARCEL NO.: 15-36-302-051-0000

The parties of record before the Property Tax Appeal Board are Kathryn Marchetti, the appellant(s); and the Cook 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. The correct assessed valuation of the property is:

LAND: No jurisdiction
IMPR: No jurisdiction
TOTAL: No jurisdiction

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant filed the appeal from a decision of the Property Tax Appeal Board (the "Board") pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2013 tax year. For the following reasons, the Board finds that it does not have subject matter jurisdiction over this appeal, and that the appeal is dismissed.

Section 16-185 of the Property Tax Code states, in relevant 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 board of appeals or after adjournment of the session of the board of review or board of appeals 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.

35 ILCS 200/16-185. The appellant purports to have based subject matter jurisdiction on this provision.

The appellant submitted a copy of a previous decision from the Board with docket number 11-20170.001-R-1. In that decision, the Board made findings of fact and conclusions of law regarding the subject's assessment for tax year 2011. The Board's ultimate finding was that the subject was overvalued, and the subject's assessment for tax year 2011 should be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein it challenged that the Board does not have subject matter jurisdiction to consider this appeal.

For the Board to have subject matter jurisdiction over an appeal where the appellant has not first appealed to the local board of review, section 16-185 mandates that "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." The Board's decision in docket number 11-20170.001-R-1 was certified on May 21, 2014. The appellant's filing in the instant appeal was postmarked August 12, 2014, which is 83 days after the certification date of the 2011 decision. Therefore, the instant appeal was not timely filed under section 16-185.

Thus, the appellant must have filed the appeal under section 16-160, which states, in relevant part:

In counties with 3,000,000 or more inhabitants, beginning with assessments made for the 1996 assessment year for residential property of 6 units or less and beginning with assessments made for the 1997 assessment year for all other property, and for 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 or board of appeals 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 or board of appeals on an assessment made by any local assessment officer, 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 or (ii) in assessment year 1999 and thereafter in counties with 3,000,000 or more inhabitants within 30 days after the date of the board of review notice or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 its final action on the township in which the property is located, whichever is later, appeal the decision to the Property Tax Appeal Board for review.

35 ILCS 200/16-160. The subject is located in Riverside Township, Cook County. Under section 16-160, the instant appeal must have been filed within 30 days after the board of review's notice to the appellant, or within 30 days after the board of review transmitted the assessments for Riverside Township to the

Cook County Assessor. The Board takes judicial notice that the board of review issued the notices for Riverside Township on November 18, 2013, and transmitted those assessments to the assessor on December 11, 2013. The transmittal date is later, and the instant appeal must have been filed within 30 days of December 11, 2013. Thus, the deadline to timely file the instant appeal was January 10, 2014. As stated above, the postmark on the appellant's submission to the Board is August 12, 2014. Therefore, this appeal was submitted over seven months after the January 10, 2014 deadline.

In summary, the Board finds that the appeal was not timely submitted under section 16-185 or section 16-160. Therefore, the Board does not have subject matter jurisdiction over the appeal, and the appeal is dismissed. The Board makes no findings of fact or conclusions of law based on the evidence submitted by the parties in this appeal.

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



Member



Member



Acting Member



Member



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: November 20, 2015



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.