



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

APPELLANT: Teriann Foust Gutierrez  
DOCKET NO.: 14-04142.001-C-1  
PARCEL NO.: 08-09-100-002

The parties of record before the Property Tax Appeal Board are Teriann Foust Gutierrez, the appellant, by attorney Ryan Byers, of Rammelkamp Bradney, P.C. in Jacksonville; and the Morgan County Board of Review.

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

**F/LAND:** \$3,800  
**LAND:** \$2,090  
**IMPR.:** \$42,160  
**TOTAL:** \$48,050

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 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 49.75-acre parcel includes both farmland and non-farmland acreage. Part of the land is used as a campground. The subject is improved with a building referred to as "The Lodge" plus five recreational park trailers. "The Lodge" is a 1 ½ story structure containing 1,645 square feet of building area which contains one apartment and a banquet hall. The subject property is located in Chapin, Morgan County.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board two years prior under Docket No. 12-02300.001-R-1 and the previous year under Docket No. 13-05056.001-C-1. In the 2012 appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal along with the stipulation of the parties that the building on the subject parcel known as "The

Lodge" would have an assessment of \$30,000 for tax years 2013 and 2014 upon the filing of subsequent appeals by the appellant before the Property Tax Appeal Board. In the 2013 appeal the Property Tax Appeal Board found that "the evidence in this appeal is no different from that of the prior year."

The appellant's attorney submitted a brief which contends that the appeal is being filed solely to adjust the assessment for tax year 2014 per the parties' stipulation.

The board of review did not timely submit any evidence in support of its assessed valuation of the subject property or to refute the claim of the appellant.

### **Conclusion of Law**

The appellant's appeal was based on a contention of law, citing the stipulation concerning the assessment of "The Lodge" building as part of the 2012 decision of the Property Tax Appeal Board.

The Board finds that the only evidence in the record was submitted by the appellant. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)) and was found to be in default by a letter dated October 25, 2018. The Board has examined the information submitted by the appellant and finds, based on the evidence that was not refuted, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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