



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

APPELLANT: Thomas Clisham  
DOCKET NO.: 15-00156.001-R-1  
PARCEL NO.: 24-25-280-009

The parties of record before the Property Tax Appeal Board are Thomas Clisham, the appellant, and the Ogle County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Ogle** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,151  
**IMPR.:** \$28,050  
**TOTAL:** \$32,201

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2014 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 2015 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 one-story brick and frame dwelling that has 1,186 square feet of living area. The dwelling was constructed in 1957. Features include an unfinished basement, central air conditioning, a fireplace, a 352 square foot attached garage and a 280 square foot detached garage. The property has a 9,180 square foot site and is located in Rochelle, Flagg Township, Ogle County.

The appellant's petition raised a legal argument contending that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject property, as an owner-occupied residence and the property having received a reduced assessment from the Property Tax Appeal Board in the prior year under Docket Number 14-00252.001-R-1, was entitled to having the 2014 assessment of the subject property carried forward to 2015. The subject's 2014 assessment determination was \$16,670 based upon the October 2013 purchase price of the subject property.

The appellant also marked "recent sale" and "comparable sales" as additional bases of this appeal, but provided no market value evidence to support these contentions.

Based on the foregoing, in Section 2c(2) of the Residential Appeal petition the appellant requested a reduction in the subject's assessment to \$16,670 which would reflect a market value of approximately \$50,000.

### Conclusion of Law

As to the appellant's legal contention, the Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review.

There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 14-00252.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$16,670 based on the October 2013 purchase price.

It is also not disputed that the subject property is an owner-occupied dwelling. The appellant presented a legal contention that the Board's prior year decision for 2014 should be carried forward to the subsequent year of 2015 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which provides in 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 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. [Emphasis added.]

The Board further takes judicial notice pursuant to the Property Tax Code (35 ILCS 200/9-215) that 2014 and 2015 are not within the same general assessment period. Furthermore, the Board finds that the assessment year in question, 2015, is the start of a new quadrennial reassessment cycle and thus is in a different general assessment period than 2014.

For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal for purposes of carrying the prior year's assessment forward, subject to equalization, for owner-occupied dwellings. Additionally, the appellant submitted no other substantive evidence to establish that the 2015 assessment of the subject property was incorrect. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 2017



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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