



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

APPELLANT: Donna & Kenneth Van Barriger
DOCKET NO.: 16-01819.001-R-1
PARCEL NO.: 19-23-300-013

The parties of record before the Property Tax Appeal Board are Donna & Kenneth Van Barriger, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich; and the DeKalb 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 **DeKalb** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$ 2,421
Homesite:	\$12,182
Residence:	\$29,179
Outbuildings:	\$31,264
TOTAL:	\$75,046

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2016 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 an 8.77-acre parcel that is improved with a residence and farm buildings.¹ The subject property has a 1.72-acre homesite and 7.05-acres of farmland. The subject property is located in Sandwich Township, DeKalb County.

¹The subject property had a new farm building constructed that was placed on the assessment roll for the 2016 tax year in the amount of \$19,431. The appellant did not disclose the existence of the new farm building or challenge the assessment associated with the farm buildings. For the prior 2015 tax year, the subject had an existing farm building assessed at \$11,833. The parcel also had a 7.05-acres of farmland assessed at \$2,343 for the 2015 tax year. Neither the appellant or the board of review disclosed these facts the prior tax year under docket number 15-02135.001-R-1.

The appellants presented a legal argument before the Property Tax Appeal Board claiming the subject's 2016 assessment was incorrect as a matter of law. The appellants requested the Property Tax Appeal Board carry forward its prior year's decision as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$44,926 the prior tax year under Docket Number 15-02135.001-R-1. The appellants' counsel asserted the subject property is an owner-occupied residence and that the 2016 tax year is within the same general assessment period. Based on this argument, the appellant requested the subject's assessment as determined by the Board for the 2015 tax year be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,084. In support of its contention of the correct assessment, the board of review argued that the subject's 2015 assessment as determined by the Property Tax Appeal Board cannot be "rollover" due to the fact there is no record for the annual homestead exemption.

In rebuttal, the appellants' attorney submitted a brief and assessment records showing the subject property has been owner-occupied since being purchased in 2014.

In response to the rebuttal, the board of review submitted a letter further expounding upon the facts to the appeal. The board of review explained the appellants had a new farm building constructed that was placed on the assessment roll for the 2016 tax year in the amount of \$19,431 in addition to an existing farm building assessment of \$11,833. For the 2016 tax year, the subject had a total farm building assessment of \$31,264. The response further shows that for the 2016 tax year the subject's non-farmland (homesite) assessment was changed from \$17,086 to \$12,182 inclusive of the 2016 township equalization factor of 1.048100. The board of review provided no explanation as to why the land assessment was changed.

The appellant's attorney responded by requesting that the board of review's sur-rebuttal be stricken from the record because it contains additional evidence and arguments. The Board hereby denies the request that the response be stricken from the record. The Board finds the response from the board of review provides clarity of the evidence and facts of the appeal not disclosed by the appellants' counsel. Appellants' counsel further argued that in the board of review calculations it added farmland and farm buildings values, but those assessed values were included in the total assessment of \$44,926 in the 2015 decision issued by the Property Tax Appeal Board decision.²

Conclusion of Law

²The Board finds counsel's assertion to be factually incorrect. The Board finds its decision issued for the 2015 tax year only pertained to the subject's land (homesite) and non-farm improvements (residence). Again, for the 2015 appeal, the appellants' counsel did not disclose the existence of a farm building or farmland or their corresponding assessments. For the prior 2015 tax year, the subject had a farm building assessment for an existing farm building of \$11,833 and a farmland assessment of \$2,343. These assessments were not challenged or included in the Board's decision for the 2015 tax year under Docket Number 15-02135.001-R-1.

The appellants raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the prior 2015 tax year should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellants met this burden of proof with respect to only the subject's improvement assessment.

The appellants argued the Property Tax Appeal Board's decision for the 2015 tax year should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board finds the record shows the subject property was the matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 15-02135.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$44,926. The decision only pertained to the subject's non-farm land assessment (homesite) of \$17,086 and improvement assessment (residence) to \$27,840.

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 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).

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is partially controlling in this matter. Based on the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its decision for the 2015 tax year shall be carried forward to the subsequent 2016 tax year, but only applies to the subject's improvement (residence) assessment. The Board finds the evidence in the record shows the subject property is an owner-occupied residence and that the 2015 and 2016 tax years are within the same general assessment period. There is no evidence in the record showing that the subject property 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 that the decision of the Property Tax Appeal Board was reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment is warranted to reflect the Board's prior year's decision of \$27,840 plus application of the 2016 equalization factor of 1.0418100 or an improvement assessment of \$29,179. ($27,840 \times 1.0418100 = 29,179$).

The Board further finds the subject's non-farm land assessment (homesite) of \$12,182, which includes the of the 2016 equalization factor of 1.0418100, remains in effect.

The Board further finds it was appropriate by DeKalb County Assessment Officials to add the newly constructed farm building assessment to the 2016 assessment roll as provided by sections 9-160 and 9-180 of the Property Tax Code. (35 ILCS 200/9-160 and 9-180).

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

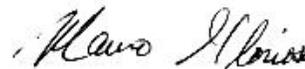
Member

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: October 15, 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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