



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

APPELLANT: Daniel Engelkens
DOCKET NO.: 16-02187.001-R-1
PARCEL NO.: 08-24-276-004

The parties of record before the Property Tax Appeal Board are Daniel Engelkens, the appellant; and the Whiteside County Board of Review, by attorneys Christopher E. Sherer and Mathew R. Trapp through the Whiteside County State's Attorney Terry A. Costello and the Office of the State's Attorneys Appellate Prosecutor as Special State's Attorneys.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it does not have jurisdiction of the subject matter of appeal because it was untimely filed. As a result, Board hereby dismisses the above referenced appeal on the basis of lack of jurisdiction.

LAND: Dismissed
IMPR.: Dismissed
TOTAL: Dismissed

Findings of Fact

The subject property consists of a residential property located in Union Grove Township, Whiteside County, Illinois.

The appellant submitted an appeal petition before the Property Tax Appeal Board. The appeal petition was received by the Board in an envelope depicting a postmark date of March 2, 2017, from the United States Post Office. The basis of the appeal was market "assessment equity." The appellant submitted four assessment comparables in support of the inequity claim. As required, the appellant submitted the final decision pertaining to the subject property issued by the Whiteside County Board of Review. The decision depicts the notice date of January 30, 2017. The Final Notice of Assessment shows subject's assessment was reduced to \$43,812 by the board of review. The notice also states:

IF YOU DISAGREEE WITH THE FINAL DECISION OF THE WHITESIDE
COUNTY BOARD OF REVIEW SHOWN ABOVE YOU MAY APPEAL THE
ASSESSED VALUE OF YOUR PROPERTY TO THE STATE OF ILLINOIS
PROPERTY TAX APPEAL BOARD WITHIN THIRTY (30) DAYS OF THIS
NOTICE. APPEAL FORMS FOR THE ILLINOIS PROPERTY TAX APPEAL
BOARD ARE AVAILABLE AT THE WHITESIDE COUNTY SUPERVISOR
OF ASSESSMENTS OFFICE OR ONLINE AT www.ptab.illinois.gov/

By letter dated August 31, 2017, the appellant was notified that all information necessary to complete the filing had been received. In addition, by letter dated August 31, 2017, the Whiteside County Board of Review was notified of the appeal and was given until November 29, 2017 to submit evidence or a written request for an extension of time to submit evidence.

By letter postmarked September 27, 2017, the Whiteside County Board of Review filed an objection with the Property Tax Appeal Board in accordance with section 1910.40(b) of the rules of the Property Tax Appeal Board. (86 Ill.Ad.Code §1910.40(b)). The board of review argued the Property Tax Appeal Board does not have jurisdiction over the subject matter of this appeal because the taxpayer failed to file the appeal within 30 days of the final decision issued decision of the board of review. The board of review argued the appellant was notified of its final decision on January 30, 2017 and his appeal to the Property Tax Appeal Board was postmarked on March 2, 2017, which was 31 days after the date of the final decision issued board of review. Since the appellant did not submit his information to the Property Tax Appeal Board within 30 days after the final decision, the appellant should be precluded from filing an appeal with the Property Tax Appeal Board. In support of the objection, the board of review cited section 16-160 of the Property Tax Code. (35 ILCS 200/16-160).

By letter dated October 3, 2017, appellant was served the material received from the Whiteside County Board of Review. The appellant was given fifteen (15) days or by October 18, 2017 to provide a response.

By letter dated postmarked October 12, 2017, the appellant responded to the material and accompanying arguments presented by the Whiteside County Board of Review. The appellant claimed that "according to statute (35 ILCS 200/16-160) the property tax appeal board is not expressly prohibited from hearing an appeal submitted outside the 30 day, in this case 31 days, window to file an appeal by the taxpayer. In addition, the intent of the statute seems to ensure that any appeal is done in a timely manner in addition to allowing involved parties enough time to properly research and validate their response to ensure a fair opportunity for justice." The appellant further argued that "while the date on the decision was January 30, 2017 and indeed the postmark on my response was March 2, 2017, I believe a reasonable person would conclude the taxpayer would have been in reception of said decision on or after January 31, 2017 placing my response within the 30 day window. In this case adhering to the letter of the law as opposed to the spirit of the law I believe would place an undue burden on all the parties involved as this dispute, should hearing be denied on the statutory grounds and not factual grounds, would be either taken to courts for relief as per statute (35 ILCS 200/16-160) or the appeal taken up next assessment year thus once again taxing the resources of both the county and state."

Conclusion of Law

After reviewing the written documentation filed in this matter, the Property Tax Appeal Board finds that this appeal was not filed within 30 days of the written notice of the decision of the Whiteside County Board of Review as required by section 16-160 of the Property Tax Code (35 ILCS 200/16-160) and sections 1910.30(a) and 1910.60(a) of the rules of the Property Tax Appeal Board. (86 Ill.Ad.Code §1910.30(a) & §1910.60(a)). The Board finds the evidence in

this appeal is undisputed that the appellant untimely filed this appeal 31 days after the final decision issued by the Whiteside County Board of Review.

Section 16-160 of the Property Tax Code provides in pertinent part:

[F]or 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** (emphasis Added) . . . appeal the decision to the Property Tax Appeal Board for review. (35 ILCS 200/16-160).

Section 1910.30(a) of the rules of the Property Tax Appeal Board provides in part:

In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed **within 30 days after the postmark date or personal service date of the written notice of the decision of the board of review.** (Emphasis Added). (86 Ill.Adm.Code §1910.30(a).

Section 1910.60(a) of the rules of the Property Tax Appeal Board provides in part:

Any taxpayer or owner of property **dissatisfied with a decision of the board of review as such decision pertains to the assessment of his or her property may appeal that decision by filing a petition with the Property Tax Appeal Board within 30 days after the written notice of the decision of the board of review or the date of the written notice of the application of final, adopted township equalization factors by the board of review.** (Emphasis Added). (86 Ill.Adm.Code §1910.60(a).

Based on this review, the Property Tax Appeal Board finds this appeal was not timely filed from the written decision of the board of review so as to confer jurisdiction. The Board finds the appellant's response did not dispute the fact that the board of review decision was dated January 30, 2017 and the appeal was filed bearing a postmark date of March 2, 2017, one day late. Any party appealing an assessment to the Property Tax Appeal must comply with the aforementioned filing provisions outlined in the Property Tax Code and Illinois Administrative Code, which were not followed in this case. Therefore, the Property Tax Appeal Board hereby dismisses this appeal on the basis of not being timely filed resulting in a lack of jurisdiction.

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

State of Illinois
Property Tax Appeal Board
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APPELLANT

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COUNTY

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