



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

APPELLANT: Sobieski
DOCKET NO.: 16-06772.001-C-1 through 16-06772.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sobieski, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it **lacks jurisdiction** in this matter and, therefore, the **case is dismissed**, the Board of Review's Motion to Dismiss is **granted**. As a result, there is **no change** in the assessment of the property as established by the **DuPage** County Board of Review:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-06772.001-C-1	09-06-403-001	24,700	0	\$24,700
16-06772.002-C-1	09-06-403-003	125,980	66,190	\$192,170

Subject only to the State multiplier as applicable.

Procedural History

The appellant filed an appeal that was postmarked on April 14, 2017 from two final written decisions of the DuPage County Board of Review that were dated March 15, 2017. The final written decisions concerned the assessments of the aforesaid parcels for the 2016 tax year. Each of the final written decisions states in part:

A hearing was scheduled for December 19, 2016. No authorization was submitted, **therefore the appeal was dismissed**. [Emphasis added.]

The final written decisions each also state in pertinent part:

. . . the decision of the Board of Review may be appealed if any taxpayer, or any taxing body that has interest in the assessment, files with The Property Tax Appeal Board of the State of Illinois within 30 days of this notice.

The Property Tax Appeal Board finds that it lacks jurisdiction over the subject matter of the appeal.

Findings of Fact

The subject property consists of two parcels operated as an owner-occupied, 32-year-old, masonry constructed, 11-bay car wash facility. Features more specifically include nine self-serve bays and two automatic bays along with an equipment room, a change center and eleven vacuum stations. The structure has a total gross building area of 4,602 square feet. The parcels have a total site of 35,499 square feet and are located in Downers Grove, Downers Grove Township, DuPage County.

On April 18, 2018 the DuPage County Board of Review filed its Motion to Dismiss in the above captioned appeal for lack of standing/jurisdiction. By letter dated July 19, 2018, the appellant's legal counsel of record was afforded 15 days to respond to the motion or by August 3, 2018. No response was filed and thus the dismissal motion is ripe for ruling.

The DuPage County Board of Review argues that the appellant's appeal at the board of review level lacked the required authorization from the property owner as required by the DuPage County Board of Review Procedural Rule 8. In pertinent part, the rule provides: "Any non-owner filing an appeal must have authorization by the owner. Authorizations signed by management agents, association presidents, or any party other than the property owner will be dismissed." The board of review asserted that repeated attempts were made to obtain the authorization from Attorney Max E. Callahan of Siegel & Callahan, P.C. The motion includes a copy of an electronic mail message sent to counsel dated November 14, 2016 stating "We have received several appeals from you that do not have letters of authorization with them. Please submit these letters immediately." Thereafter, the DuPage County Board of Review dismissed the assessment appeals as referenced above.

Conclusion of Law

After reviewing this limited record, the Property Tax Appeal Board finds that it has does not have jurisdiction over the parties and the subject matter of this appeal.

Section 1910.40(b) of the rules of the Property Tax Appeal Board (86 Ill.Adm.Code §1910.40(b)) states:

If the board of review objects to the [Property Tax Appeal] Board's jurisdiction, it must submit a written request for dismissal of the petition prior to the submission of the Board of Review Notes on Appeal and accompanying documentation. The request for dismissal must set forth the basis of the board of review's objections to the Property Tax Appeal Board's jurisdiction over the appeal. In these cases, the Property Tax Appeal Board shall transmit a copy of the request for dismissal to the contesting party and secure a written response to the request for dismissal from the contesting party within 30 days after the date of the notice of the filing of the motion to dismiss. A copy of the response shall be transmitted to the board of review. Upon receipt of the request for dismissal and the response, the Property Tax Appeal Board shall issue a ruling determining if it has jurisdiction in the matter.

(86 Ill.Adm.Code 1910.40(b)).

The Board finds the DuPage County Board of Review objected to the Property Tax Appeal having jurisdiction over the above captioned appeal pursuant to Section 1910.40(b) of the rules of the Property Tax Appeal Board (86 Ill.Adm.Code §1910.40(b)).

The Board further finds Section 16-55 of the Property Tax Code (35 ILCS 200/16-55) states in relevant part concerning appeals before county boards of review of less than 3,000,000 inhabitants:

...

(c) If a complaint is filed by an attorney on behalf of a complainant, all notices and correspondence from the board relating to the appeal shall be directed to the attorney. The board may require proof of the attorney's authority to represent the taxpayer. If the attorney fails to provide proof of authority within the compliance period granted by the board pursuant to subsection (d), the board may dismiss the complaint. The Board shall send, electronically or by mail, notice of the dismissal to the attorney and complainant.

(d) A complaint to affect the assessment for the current year shall be filed on or before 30 calendar days after the date of publication of the assessment list under Section 12-10. Upon receipt of a written complaint that is timely filed under this Section, the board of review shall docket the complaint. If the complaint does not comply with the board of review rules adopted under Section 9-5 entitling the complainant to a hearing, the board shall send, electronically or by mail, notification acknowledging receipt of the complaint. The notification must identify which rules have not been complied with and provide the complainant with not less than 10 business days to bring the complaint into compliance with those rules. If the complainant complies with the board of review rules either upon the initial filing of a complaint or within the time as extended by the board of review for compliance, then the board of review shall send, electronically or by mail, a notice of hearing and the board shall hear the complaint and shall issue and send, electronically or by mail, a decision upon resolution. Except as otherwise provided in subsection (c), if the complainant has not complied with the rules within the time as extended by the board of review, the board shall nonetheless issue and send a decision. The board of review may adopt rules allowing any party to attend and participate in a hearing by telephone or electronically.

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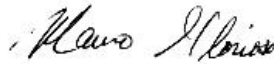
(Source: P.A. 98-322, eff. 8-12-13; 99-98, eff. 1-1-16; 99-579, eff. 7-15-16.)

(35 ILCS 200/16-55) [Emphasis added].

As an aside, there was no ruling by the DuPage County Board of Review with respect to the correctness of the assessments of the individual parcels. Thus, the Board finds the decisions of the board of review also did not relate to the assessment so as to confer jurisdiction under Section 16-160 of the Property Tax Code (35 ILCS 200/16-160).

Therefore, based on the conclusion that the DuPage County Board of Review dismissed the underlying assessment appeals for failure to comply with procedural rules of the DuPage County Board of Review, the Property Tax Appeal Board finds the appellant does not have standing to file an assessment appeal for tax year 2016 concerning the above-referenced parcels. In conclusion, the Property Tax Appeal Board grants the dismissal motion and the instant case is dismissed for 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(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: September 18, 2018



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

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