



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

APPELLANT: Michael Barkau  
DOCKET NO.: 16-06783.001-R-1  
PARCEL NO.: 21-11-324-011

The parties of record before the Property Tax Appeal Board are Michael Barkau, the appellant, by Julie L. Ajster, of Ajster Law Office in Peru, and the LaSalle 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 **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$18,667  
**IMPR.:** \$27,440  
**TOTAL:** \$46,107

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the LaSalle County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) 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 riverfront parcel of .35 of an acre is improved with a two-story single-family dwelling with vinyl siding that was constructed in approximately 1920.<sup>1</sup> The property is located in Ottawa, Ottawa Township, LaSalle County.

The appellant filed this appeal asserting a contention of law and requesting a determination that the land assessment increase on the subject parcel for tax year 2016 was legally invalid; no dispute was raised concerning the improvement/building assessment of the residential dwelling. For this appeal, the appellant questioned the legality of revaluing the subject parcel in a non-quadrennial year along with the lack of an explanation or reason for the increased assessment. (Citing 35 ILCS 200/9-155 and 9-215)

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<sup>1</sup> The appellant testified that he believes the dwelling is older than circa 1920 as he has reviewed the original deed for the subject property describing 90-acres of surrounding land with the dwelling being the first house on the west-side.

To further support and document this argument, the appellant provided a copy of the LaSalle County Notice of Property Assessment dated October 7, 2016 (Exhibit A) which depicts a 165.08% increase in the land assessment of the subject parcel; the improvement reflects a percentage increase of only .89%. The Notice states the reason for the change in valuation was due to application of an equalization factor of 1.0483 and "riverfront revalue." The land was previously assessed at \$7,105 and as set forth in the Notice was being increased as of January 1, 2016 to \$18,834. The appellant also submitted a copy of the Notice of Final Decision of the LaSalle County Board of Review wherein the assessment increase was confirmed as reflective of market value (Exhibit B). Lastly, the appellant submitted Exhibit C, a compact disc recording, which was described at hearing and in the appellant's brief. In the brief, Exhibit C was described as a statement by Marcy Carrera, Ottawa Township Assessor, in response to the appellant's inquiry of the reason for the assessment increase that "she did not have to give me a reason and not to call her again."

At hearing, the appellant appeared with his newly retained counsel. Appellant's counsel argued that the increased assessment of the subject property was reportedly due to a review of other area properties. Counsel argued this was an insufficient basis upon which to increase the assessment of the subject parcel.

The appellant Michael Barkau was called as a witness for this appeal. He testified that he was told that the assessment of the subject property was based upon an arm's length sale of a property located at 202 Buchanan Street, Ottawa, which is located four lots to the east of the subject property. The property record card for this property, parcel 21-11-322-013, was submitted at hearing as Exhibit A1.

The board of review objected at hearing to the submission of Exhibits A1, B1, C1 and D1 as new evidence.<sup>2</sup> The appellant responded that the exhibits each reflected properties presented by the board of review in a spreadsheet of comparable properties as part of its evidentiary submission. After being told that these property record cards were of board of review comparable properties, the board of review remained steadfast in its objection to the submission of these exhibits. The objection was taken under advisement by the Administrative Law Judge (ALJ) for determination in this decision.

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<sup>2</sup> The procedural rules of the Property Tax Appeal Board at Section 1910.67(k) provide as follows:

In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:

- 1) Such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part;
- 2) The filing requirement is specifically waived by the Board; or
- 3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

(86 Ill.Admin.Code §1910.67(k)).

The Property Tax Appeal Board hereby overrules the objection by the board of review to Exhibits A1, B1, C1 and D1 presented by the appellant at the hearing of this matter. While not specifically mandated by applicable procedural rules, the board of review could have, and perhaps should have, submitted copies of applicable property record cards with its evidentiary submission, rather than merely submitting a spreadsheet with citations to various parcel identification numbers. (86 Ill.Admin.Code Sec. 1910.40) While in the course of hearing there was some discussion whether the exhibits were true and accurate property record cards maintained by LaSalle County assessing officials, on this record the Property Tax Appeal Board finds these are admissible documents that relate directly to the referenced properties in the board of review's evidentiary submission.

Also, during the course of the hearing, the board of review representative, Chairman Benjamin Dolder, generally objected to the presentation of evidence by the appellant involving improved parcels and discussions of renovated homes when the sole issue in this proceeding as raised by the appellant was the land assessment of the subject parcel. Appellant's counsel responded to the objection that the board of review had relied upon improved riverfront parcels to support the increase in assessment applied to the subject property.

The appellant opined that 202 Buchanan Street should not be used to value the subject property. He testified that he knows the owners of the property. He also asserted that the appellant's family has been trying to buy this particular property since 1985 with plans to demolish the small house on the parcel. Barkau further testified that the owner of the property had attached great sentimental value to the property and presented outrageous prices to any potential buyers "just to get rid of them." After the owner passed away, the executor of the estate placed the property up for sale. Both the appellant's family and another nearby property owner began bidding against one another to purchase the property. The neighbor ultimately was the successful bidder. After the purchase, the buyer learned of a ten-foot city easement for a storm water run-off drain. Barkau testified that the buyer had planned to clear-out a flat rock area where citizens launch kayaks and 'hang out,' but now is disappointed since he cannot implement those plans and expand his own property despite the price he paid in June 2016 for this improved parcel at 202 Buchanan of \$123,000.

The assessing officials also used a property at 909 Douglas Street as a comparable which is directly west of the subject property. In the hearing, appellant's counsel stated this comparable is identified as parcel number 21-10-431-010 which is the first parcel number of four comparable sales submitted by the board of review.<sup>3</sup> As to Exhibit B1, the first page of the property record card does not describe a dwelling or year built on the parcel which is noted as .36 of an acre, although there is an improvement assessment for each tax year depicted.<sup>4</sup> The assessment data on Exhibit B1 depicts a 2015 land assessment of \$10,478 which was increased for tax year 2016 to \$19,372.

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<sup>3</sup> Exhibit B1 presented by the appellant is a property record card for a property address of 909 Douglas Street, but which bears parcel number 21-11-324-010. The board of review renewed its objection to submission of new evidence. Parcel 21-11-324-010 is listed by the board of review in the grid entitled "2016 Revise and Correct River Front Land" as a .36-acre parcel.

<sup>4</sup> The additional pages of this property record card depict a dwelling with schematic drawing and photographs of dwelling(s).

Barkau testified that the dwelling at 909 Douglas Street has doubled in size over the years of renovations/remodeling. The dwelling has a brick front façade with siding. He further noted this home has a three-car garage whereas the subject property has no garage. The parcel, like the subject is a riverfront lot, but this parcel has a stairway, damaged by a barge, that provides access to the river; the subject does not have access to the river like this property.

The appellant next addressed a property located at 105 Douglas Street, identified as parcel number 21-11-324-006, along with the property record card as Exhibit C1. This property is also one of the comparable sales presented in the board of review's evidence. The property record card depicts a .28-acre parcel that is improved with a 1.5-story frame dwelling of 1,014 square feet of living area which was built in 1886. The document also depicts, as does the board of review submission, that this property was sold in September 2015 for \$225,000. The appellant testified that the dwelling on this property was totally remodeled in approximately 2005.

The appellant presented the property record card for a property that lacks a "property address" but is identified as parcel number 21-15-203-026 which was submitted by the appellant as Exhibit D1. This property is described as vacant riverfront land of .20-acres that sold in October 2013 for \$125,000 and is one of the sales cited by the board of review's evidentiary submission. At hearing, this property was identified as being located west of the aerial photograph depicting the subject and several comparable properties (Board of Review Attachment #6).

Barkau also testified that he made inquiry prior to the local board of review hearing with Supervisor of Assessments Stephanie Kennedy for an explanation and/or support for the increase in the subject's assessment. He stated that Kennedy referred the appellant to the Ottawa Township Assessor Marcy Carrera, who was "very hostile" to the appellant's inquiry. He further contended that he made inquiry with Carrera on her business phone number during business hours and then was then threatened with a harassment allegation by local police due to a referral Carrera made. The appellant testified that at the LaSalle County Board of Review hearing, he contested the authority of the assessing officials to increase the subject's land assessment in a non-quadrennial year and furthermore was not provided any documentation or support for the assessment increase that was made to the subject parcel. The only explanation from the assessing officials for the increase in the subject's assessment was received as a consequence of the appellant's appeal made to the Property Tax Appeal Board.

Based on the foregoing evidence and argument, the appellant requests that the land assessment of the subject parcel be reduced to its pre-2016 assessment for the land of approximately \$7,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,274 consisting of a land assessment of \$18,834 and an improvement assessment of \$27,440. Based upon this assessment, the subject property (both land and dwelling) has an estimated market value of \$140,139 when applying the three-year average median level of assessment for tax year 2016 of 33.02% for LaSalle County as determined by the Illinois Department of Revenue.

In written response to the appeal, board of review Chairman Benjamin Dolder submitted a two-page memorandum with attachments. As part of the submission, Dolder noted, in pertinent part, that for non-general tax year 2016, the Supervisor of Assessments made a change at the

Supervisor of Assessments' level to the land assessment of the subject property. In the memorandum, Dolder also reported there was an equalization factor applied to all improved land and buildings of 1.0483. Dolder's memorandum further stated, "There was a revise and correction of all riverfront residential land values."

At hearing, Dolder expounded that as a member of the board of review, the duties include addressing what is discovered to be inconsistencies in valuations/assessments, such as values of non-riverfront properties as compared to the values of riverfront properties and then to revalue those areas. Dolder acknowledged that there were limited sales of riverfront properties as presented in the board of review's evidence and there were even more limited sales of vacant riverfront parcels (Board of Review Attachment #5). He testified that, "It is difficult to come up with a valuation on the land, but we were lucky enough that we felt we had enough sales." He asserted that some of the valuations went down a little bit, but a majority of the riverfront properties that were revalued resulted in increases. Dolder stated, "I realize that there is [*sic*] some very big increases, but we felt they were undervalued."

At hearing, Dolder testified "we" looked at the sale prices and we revalued the properties on the river according to their size based upon a scale as follows: up to .29 of an acre was valued at a market value of \$200,000 per acre; .3 to .49 of an acre was valued at a market value of \$160,000 per acre; .5 to .69 of an acre was valued at a market value of \$120,000 per acre; .7 to .99 of an acre was valued at a market value of \$110,000 per acre; 1.0 to 1.49-acres was valued at a market value of \$100,000 per acre; and 1.5 to 2.25-acres was valued at a market value of \$80,000 per acre.<sup>5</sup> This scale for land valuation was not presented in the documentary evidence filed by the board of review in response to the land assessment complaint.

Also as part of his testimony, Dolder asserted that the board of review performed its due diligence and he was of the opinion that the value was very conservative as established for the subject property. Attachment #5 to the board of review submission includes a small grid of four sales of riverfront properties, one of which (21-15-203-026) was vacant land of .20 of an acre as supplemented at hearing and sold for \$125,000 in 2013. The fourth sale reported by the board of review (21-11-322-013) was described as a non-livable building; this property sold in 2016 for \$123,000 and consists of .57 of an acre. The two remaining sales were not further described as to the improvements, but for applying the appellant's Exhibit C1 for parcel 21-11-324-006. These two improved parcels contain .13 and .28 of an acre of land and sold in 2014 and 2015 for \$139,000 and \$225,000, respectively.

In support of its contention of the authority of the LaSalle County Supervisor of Assessments to alter assessments in non-quadrennial years, the board of review memorandum cited to Section 9-80 of the Property Tax Code (35 ILCS 200/9-80). Section 9-80 provides in pertinent part:

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<sup>5</sup> Applying this stated lot size scale to the grid of "2016 Revise and Correct River Front Land," the Property Tax Appeal Board finds errors in each of the reported 2016 land assessments. The subject lot of .35 of an acre should be valued at \$160,000 per acre or \$56,000 which would be an assessment of \$18,667, but the 2016 assessment was established as \$18,834. Similarly, the property that in 2015 sold for \$225,000 had a 2016 land assessment for the parcel of .28 of an acre of \$18,833, even though Dolder testified the applied market value was \$200,000 per acre or \$56,000 which would reflect an assessment of \$18,667.

The chief county assessment officer in counties with less than 3,000,000 inhabitants shall have the same authority as the township or multi-township assessor to assess and to make changes or alterations in the assessment of property, and shall assess and make such changes or alterations in the assessment of property as though originally made. . . .

When the chief county assessment officer or his or her deputy views property for the purposes of assessing the property or determining whether a change or alteration in the assessment of the property is required, he or she shall give notice to the township assessor by U.S. Mail at least 5 days but not more than 30 days prior to the viewing, so that the assessor may arrange to be present at the viewing, except if the township or multi-township assessor fails to timely return the assessment books or workbooks as required by Section 9-230. He or she shall also give notice to owners of the properties by means of notices in a paper of general circulation in the township. The notices shall state the chief county assessment officer's intention to view the property but need not specify the date and time of the viewing. When the chief county assessment officer or his or her deputy is present at the property to be viewed, immediately prior to the viewing, he or she shall make a reasonable effort to ascertain if the owner or his or her representative, or the assessor, are on the premises and to inform them of his or her intention to view the property. Failure to provide notice to the township assessor and owner shall not of and by itself invalidate any change in an assessment. A viewing under this Section and Section 9-155 means actual viewing of the visible property in its entirety from, on or at the site of the property.

All changes and alterations in the assessment of property shall be subject to revision by the board of review in the same manner that original assessments are reviewed.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

On cross-examination, Dolder was asked about the assessment and sale data depicted on Appellant's Exhibit D1, parcel number 21-15-203-026. The record depicts this vacant parcel of .20 of acre sold in 2013 for \$125,000 and its assessment in 2016 was increased along with other riverfront parcels to an assessment of \$13,453 which reflects a market value of \$40,359.<sup>6</sup> Based on this data, Dolder acknowledged that this parcel is valued under its 2013 sale price.

In response to a question whether all riverfront properties were revalued in 2016, Dolder testified that the assessing officials "started down by Naplate [phonetic]" and then Dolder asked within the hearing room if the assessing officials concluded within two years. A female voice in room<sup>7</sup>

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<sup>6</sup> At .20 of an acre, the parcel was to be valued at \$200,000 per acre or \$40,000 which would reflect an assessment of \$13,333.

<sup>7</sup> The unidentified female voice was likely Stephanie Kennedy, LaSalle County Supervisor of Assessments, who had taken an oath at the commencement of the proceedings.

responded, 'just north of the river, south of the Fox River, east and west residential properties.' Dolder also asked this unidentified female if it was done in one year? The female responded in the affirmative.

The witness was next asked what the assessing officials use for documentation in the course of revaluing the properties. Dolder responded that the reassessment was not done by the local township assessor, but instead was performed at the level of the Supervisor of Assessments for LaSalle County. To more fully explain the reassessment process, Stephanie Kennedy testified. Kennedy stated in LaSalle County there is a township level, the 'SA' or Supervisor of Assessments level which is then followed by the 'SA equalized level' where property is equalized and that is followed by the board of review process where board of review can also equalize. In this regard, Kennedy noted that the township assessor was not part of the revaluation of the subject land. Rather it was Kennedy who performed the revaluation. She testified that she revalued the riverfront property north of the river, south of the river and residential properties east and west.

Appellant's counsel inquired of Kennedy whether as part of the revaluation she inspected the properties. She testified that she did. Kennedy was also asked whether she kept any documentation of that process. Kennedy responded that she has a whole folder full. Kennedy was then asked if there was a reason that those materials were not provided to the appellant when he asked for them?

At that point, Chairman Dolder objected "that that has nothing to do with anything." He also noted that "we are going back years, here." Counsel for the appellant responded to the relevancy objection contending that the reassessment was based off Kennedy's observations that were made and notes that were taken. Counsel further contended the relevance was not only the size of the lot but what improvements exist and what can be done with the lot. The Administrative Law Judge (ALJ) made further inquiry of appellant's counsel of the relevance to the Property Tax Appeal Board proceeding, as the question which was objected to, concerned an issue more related to a Freedom of Information Act (FOIA) issue for failure to supply requested documents than an issue within the jurisdiction of the Property Tax Appeal Board. Appellant's counsel replied that there was no FOIA issue; she asserted that prior to the local board of review hearing, the appellant had requested the documentation and it was not provided to him. The ALJ again noted that the Property Tax Appeal Board has no jurisdiction over that issue. Thus, the objection was sustained.

Kennedy reaffirmed that the revaluation occurred all along the riverfront in tax year 2016, a non-quadrennial year, but she could not recall how long the process took. Kennedy testified that the reassessment occurred in a non-quadrennial year because, as the Supervisor of Assessments, she has the right according to statute in 35 ILCS 200/9-80 of the Property Tax Code to revise. All affected property owners were provided notice due to the change in assessment around October 2016 when notices were published and mailed. (See Appellant's Exhibit A) The change notice refers the taxpayer to contact Kennedy with questions.

Kennedy described that when she met with the appellant, she does not recall that he allowed her to speak when she tried to explain what was done. Kennedy testified that the appellant refused to listen and stated she was unable to "get a word in edgewise." Kennedy acknowledged that after

having met with the appellant, she thereafter refused to speak with the appellant about his reassessment after a particular call and after the appellant left a message on Kennedy's answering machine. Kennedy did not send any other written explanation of the reassessment to the appellant. As provided by the process, the appellant pursued an appeal with the LaSalle County Board of Review.

In closing argument, counsel for the appellant contended that since the appellant was denied information on how the revaluation was determined, the appellant was left only with the argument that the revaluation was performed in a non-quadrennial year. Thus, in light of this lack of due process under the 4<sup>th</sup> Amendment, counsel urged that the matter should be remanded to the LaSalle County Board of Review to allow the appellant to contest the actual value of the subject property. In the alternative, in closing, appellant's counsel argued that although the statute allows revaluation by the Supervisor of Assessments in a non-quadrennial year, the revaluation was not supported by other properties that would substantiate the value placed on the subject parcel.

In closing argument, the board of review asserted that the hearing has addressed numerous matters, none of which relate to the appellant's contention of law argument. The township assessor had nothing to do with the revaluation in 2016 of the subject parcel. When the appellant sought answers on the telephone from Kennedy, the appellant dominated the conversation. Dolder asserted that the hearing before the board of review occurred in a similar manner. In conclusion, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

For this appeal before the Property Tax Appeal Board, the taxpayer made a contention of law argument contending that assessing officials were not authorized in 2016 to revalue the subject property as this was a non-quadrennial tax year. Section 10-15 of the Illinois Administrative Procedure Act (5 ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. The Property Tax Appeal Board finds on this record that the appellant met this burden of proof and a reduction in the subject's land assessment is warranted based upon the board of review's evidence of 2016 riverfront revaluations based upon lot size.

The Property Tax Appeal Board finds the law is clear that assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. As determined by the Illinois Appellate Court, in Uretsky v. Baschen,



47 Ill.App.3d 169, 174 (2<sup>nd</sup> Dist. 1977), concerning the predecessor provision[s] of the Illinois Property Tax Code, the court held:

The assessor had the general authority to make the assessment under power granted in several sections of the Revenue Act (See Ill. Rev.Stat.1975, ch. 120, pars. 482—88, 511, 523, 525). Although the Revenue Act of 1939 (Ill.Rev.Stat.1975, ch. 120, pars. 482 et seq.) contemplates a general assessment of real estate every four years (pars. 482, 511), it is apparent that the assessment officials have the power and the duty to inspect real property within their jurisdiction annually for the purpose of making certain changes and revisions. (See pars. 483, 518, 522, 523, 527, 575-78, 584). Therefore, even without reference to the express language in section 46 of the Revenue Act (par. 527), which appears to permit a revision ‘in any year,’ it cannot be said that the assessor was wholly unauthorized to make the revision.

The cases also make clear that so long as the affected taxpayer, whose assessment has been altered by the supervisor of assessments, is provided with an opportunity to seek relief from the board of review or what is known as pursuit of administrative remedies, the valuation is permissible. People ex rel. Nordlund v. Lans, 31 Ill.2d 477 (1964). Therefore, the Property Tax Appeal Board gives little credence to the argument made by appellant's counsel that the lack of market data or information from the supervisor of assessments prevented or in some fashion prohibited a challenge to the market value assigned to the subject parcel. This assertion is simply not true since, while the burden would be placed upon the appellant to research market values involving sales of similar properties and/or to retain an appraiser to provide an appraisal report with an opinion of the market value of the subject parcel as of the assessment date in question, there was nothing preventing the appellant from challenging the value placed upon his property by the supervisor of assessments in an appeal before either the LaSalle County Board of Review and/or, for that matter, before the Property Tax Appeal Board, as proceedings before the Property Tax Appeal Board are deemed to be *de novo* in nature. (35 ILCS 200/16-180; LaSalle Partners, Inc. v. Illinois Property Tax Appeal Board, 269 Ill.App.3d 621 (2<sup>nd</sup> Dist. 1995). The court stated in a case arising out of LaSalle County that the opportunity of a property owner to be heard before the board of review with respect to the propriety of the assessment of his property is the same whether the assessment is that made by the township assessor, or the revised assessment made by the supervisor of assessments. Dietman v. Hunter, 5 Ill.2d 486 (1955).

Therefore, the Property Tax Appeal Board finds no merit to the appellant's contention of law alleging a lack of authority under the Property Tax Code to revise the assessment of the subject parcel in a non-quadrennial tax year. However, the Board also finds that the land assessment applied to the subject parcel fails to properly reflect the valuation testified to by Chairman Dolder. The Chairman was clear that the subject parcel of .35 of an acre should be valued at \$160,000 per acre due solely to its size. As set forth earlier in this decision, the subject parcel should have a land value of \$56,000 based upon the testimony of Chairman Dolder. The subject for tax year 2016 had a land assessment of \$18,834 which reflects a market value of approximately \$56,502. As such, the Property Tax Appeal Board on this record finds that the subject land has been incorrectly assessed and a reduction 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.

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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: June 18, 2019



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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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