



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

APPELLANT: Andrea Rolando
DOCKET NO.: 16-07316.001-R-1
PARCEL NO.: 18-33-251-018

The parties of record before the Property Tax Appeal Board are Andrea Rolando, the appellant, and the Bureau 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 **Bureau** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 2,100
IMPR.: \$50,000
TOTAL: \$52,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2015 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 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 a one-story dwelling of frame and brick construction with 1,960 square feet of living area. The dwelling was 15 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a .75-acre site and is located in Spring Valley, Hall Township, Bureau County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-04762.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$52,100 based on the agreement of the parties. The appellant based this appeal upon a contention of law seeking application of Section 16-185 of the Property Tax Code (Code). The appellant contends the subject property is owner occupied and 2016 is in the same general assessment cycle as the favorable 2015 tax year decision.

Based on this evidence, the appellant requested a reduction in the subject's 2016 assessment from \$68,081 to \$52,100 as was issued in Docket No. 15-04762.001-R-1.

The board of review did not timely submit its "Board of Review Notes on Appeal" and was found to be in default by a letter dated November 1, 2018.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-04762.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$52,100 based on the agreement of the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.) Without the filing of the "Board of Review Notes on Appeal" there is nothing in this record reflecting whether an equalization factor was issued to parcels in Hall Township for tax year 2016. Furthermore, the Property Tax Appeal Board takes judicial notice that the Bureau County Supervisor of Assessments website lacks data of any 2016 township equalization factors. (See 86 Ill.Admin.Code §1910.90(i); see also <http://www.bureaucounty-il.gov/Supervisor-of-Assessments>)

The Property Tax Appeal Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. The record further indicates that the subject property is an owner occupied dwelling and that the 2015 and the 2016 tax years are within the same general assessment period in Bureau County. This finding is pursuant to section 16-185 of the Code (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2015 tax year or the decision of the Property Tax Appeal Board for the 2015 tax year was reversed or modified upon review. The record also contains no evidence indicating an equalization factor was applied to the subject property for tax year 2016. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding commensurate with the appellant's request.

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: April 23, 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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APPELLANT

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COUNTY

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