



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

APPELLANT: Robert White  
DOCKET NO.: 16-07606.001-R-1  
PARCEL NO.: 01-001-129-00

The parties of record before the Property Tax Appeal Board are Robert White, the appellant; and the Jo Daviess 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 **Jo Daviess County Board of Review** is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,645  
**IMPR.:** \$6,815  
**TOTAL:** \$9,460

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 residential dwelling located in Apple River, Apple River Township, Jo Daviess County.

The appellant's appeal is based on contention of law. The appellant noted the subject property was the matter of an appeal before the Property Tax Appeal Board in the prior year under Docket Number 15-01506.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$9,460 based on the evidence submitted by the parties. The appellant is seeking application of Section 16-185 of the Property Tax Code (Code). The appellant stated that 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 that the Board's prior 2015 decision lowering the assessment of the subject property to \$9,640 should be carried forward to the 2016 tax year per Section 16-185 of the Property Tax Code.

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 July 3, 2019.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board 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). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2015 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Code.

Section 16-185 of the Code states 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.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-01506.001-R-1 in which a decision was issued reducing the subject's assessment to \$9,460. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2016 tax years are in the same general assessment period for JoDaviess County and no township equalization factor was applied in 2016.<sup>1</sup> Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. As a final point, the board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted commensurate with the assessment as established by the Board's decision for the 2015 tax year.

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<sup>1</sup> Pursuant to section 1910.67(h)(1)(D) of the rules of the Property Tax Appeal Board, through an administrative law judge, the Property Tax Appeal Board requested the Chief County Assessment Officer, Laura Edmonds, provide the 2016 equalization factor for Apple River Township. The Chief County Assessment Officer through email correspondence stated that no equalization factor was issued for Apple River Township in 2016.

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: May 26, 2020



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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Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
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APPELLANT

Robert White  
303 W Chestnut  
Apple River, IL 61001

COUNTY

Jo Daviess County Board of Review  
Jo Daviess County Courthouse  
330 North Bench Street, Room 105  
Galena, IL 61036