



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

APPELLANT: Donald & Linda Ryba  
DOCKET NO.: 17-00194.001-R-1  
PARCEL NO.: 22-08-276-017

The parties of record before the Property Tax Appeal Board are Donald & Linda Ryba, the appellants; and the Ogle 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 Ogle County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 7,938  
**IMPR.:** \$41,175  
**TOTAL:** \$49,113

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2017 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 is improved with an owner-occupied residence located in Taylor Township, Ogle County.

The appellants contend the subject's assessment for the 2017 tax year was incorrect based on a contention of law. The evidence shows the subject property was the matter of an appeal before the Property Tax Appeal Board a prior tax year under Docket Number 15-01272.001-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$49,113 based on the evidence submitted by the parties. The appellants indicated the subject dwelling is owner occupied and the 2015 and 2017 tax years are within the same general assessment period. Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellants requested the prior year's assessment as determined by the Property Tax Appeal Board be carried forward to the subsequent 2017 tax year. Based on this legal argument, the

appellants requested a reduction in the subject's assessment to \$49,113 from \$55,240 as depicted on the appeal petition.

The board of review did not submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **Conclusion of Law**

The Property Tax Appeal Board finds the subject property is an owner-occupied residence that was the matter of an appeal before the Board for the 2015 tax year under Docket Number 15-01272.001-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$49,113 based on the evidence submitted by the parties.

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 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 the record shows the subject property is an owner occupied residence; the 2015 and 2017 tax years are within the same general assessment period; there was no evidence showing the subject property sold establishing a different fair cash value on which the Board's assessment is based; and the decision of the Board was not reversed or modified upon review, which satisfies the statutory provisions of section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). There is no evidence in the record showing equalization factors were issued within the subject's assessment jurisdiction for the 2016 or 2017 tax years. By applying the statutory provisions of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its prior 2015 decision shall be carried forward to the subsequent assessment years of the same general assessment period. Therefore, a reduction in the subject's assessment 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.



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: December 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

AGENCY

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APPELLANT

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COUNTY

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