



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

APPELLANT: Bradley & Ann Auker
DOCKET NO.: 17-06182.001-R-1
PARCEL NO.: 05-30-301-035

The parties of record before the Property Tax Appeal Board are Bradley & Ann Auker, the appellants, and the Ogle County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby issues a **dismissal due to lack of jurisdiction** of the appeal of this **Ogle** County property and finds it has no jurisdiction to determine the assessed valuation of the property:

LAND: \$ No jurisdiction
IMPR.: \$ No jurisdiction
TOTAL: \$ No jurisdiction

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant residential parcel of land in Rose Meadows subdivision consisting of a .30-acre site. The property is known as Lot 149 Rose Meadows, Phase 5, located at 1519 Westmont Drive in Byron, Byron Township, Ogle County.

The appellants filed the instant appeal for tax year 2017 within 30 days of the issuance of a favorable decision by the Property Tax Appeal Board in Docket No. 15-00617.001-R-1 in which the assessment of the subject property was reduced to \$5,350 based on the evidence of record.

For this 2017 tax year appeal, the appellants contend overvaluation due to the December 2014 purchase price of the subject parcel. The appellants completed Section IV - Recent Sale Data indicating the property was purchased for \$5,000 after having been marketed for approximately two years. Based on this evidence, the appellants requested a reduction in the subject's assessment to approximately reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,380. The subject's assessment reflects a market value of \$25,226, when using the 2017 three year average median level of assessment for Ogle County of 33.22% as determined by the Illinois Department of Revenue.

In response to the appellants' overvaluation argument, the board of review provided a memorandum outlining various transactions along with supporting documentation. Substantively, the board of review contends that the appellants as of February 2016 were no longer the owners of the subject parcel as the property had been sold. In support of this assertion, the board of review submitted a copy of a PTAX-203 Illinois Real Estate Transfer Declaration depicting the transfer in February 2016 by Warranty Deed of the subject parcel from the appellant as the seller to Derek and Abbey Wheeler as the buyers for \$6,000. Also submitted was a Quit Claim Deed recorded in May 2016 depicting a transfer of the subject parcel from Derek and Abbey Wheeler to Three Hammer Construction, Inc. As such, the board of review contends that the appellants do not have standing in this appeal as they were not the owners or taxpayers of the subject parcel as of January 1, 2017.

The appellants did not respond to the assertions related to the transfer of the subject property which were made by the board of review with supporting documentation.

Conclusion of Law

After reviewing the record and considering the arguments of the parties, the Property Tax Appeal Board finds it does not have jurisdiction over the appeal.

Section 16-160 of the Property Tax Code provides in part that:

[F]or all property in any county other than a county with 3,000,000 or more inhabitants, any **taxpayer** dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property for taxation purposes, . . . on an assessment made by any local assessment officer, may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review. . . .(Emphasis added.)

35 ILCS 200/16-160. In accordance with this statutory authority, section 1910.10(c) of the rules of the Property Tax Appeal Board provides that:

Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board.

86 Ill.Admin.Code 1910.10(c). These provisions clearly provide that only a taxpayer, owner or taxing body with a tax revenue interest may initiate an appeal before the Property Tax Appeal Board to challenge a decision of the board of review relating to the assessment of the property.

The facts before the Board demonstrate that the owner of the property under appeal as of January 1, 2017 was not either of the named appellants in this proceeding. Furthermore, the appellants did not respond to the request to dismiss the appeal and are presumed to have waived the objection to the granting of dismissal. (See 86 Ill.Admin.Code 1910.64(d)).

For these reasons the Property Tax Appeal Board finds that it does not have jurisdiction over the appeal. The Board hereby finds it lacks jurisdiction of this appeal based on the pleadings filed by the Ogle County Board of Review establishing that the appellants were not the owners of the subject parcel as of January 1, 2017.

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 20, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bradley & Ann Auker
2874 E Breckenridge
Byron, IL 61010

COUNTY

Ogle County Board of Review
Ogle County Courthouse
P.O. Box 40
Oregon, IL 61061