



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

APPELLANT: Donald & Linda Ryba  
DOCKET NO.: 18-00123.001-R-1  
PARCEL NO.: 22-08-276-017

The parties of record before the Property Tax Appeal Board are Donald and 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 **no change** 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:** \$8,224  
**IMPR.:** \$42,657  
**TOTAL:** \$50,881

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 2018 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 a one-story dwelling of frame construction with 1,350 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, one fireplace, a 400 square foot concrete patio and an attached two-car garage with 440 square feet of building area. The property has a 12,825 square foot site with frontage on Lost Lake and is located in Dixon, Taylor Township, Ogle County.<sup>1</sup>

The appellants contend the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellants assert the subject property is an owner-occupied residence and that 2015 and 2018 tax

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<sup>1</sup> The description of the subject property was obtained from the decision issued by the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-01272.001-R-1, a copy of which was submitted by the appellants.

years are in the same general assessment period. The appellants submitted a copy of a decision issued by the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-01272.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$49,113 based on the evidence submitted by the parties. The appellants requested the subject's assessment be reduced to \$49,113.

The Property Tax Appeal Board notified the Ogle County Board of Review of the appeal by letter dated January 17, 2019 and gave the board of review until April 17, 2019 to submit its evidence or request an extension of time to do so. By correspondence dated and received on April 29, 2019, the board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,881. The board of review explained that a township equalization factor of 1.0360 was applied in 2018 that increased the assessment from \$49,113 to \$50,881. As part of its submission was a copy of a public notice listing the equalization factors that were applied to the various townships in Ogle County during 2018.

On June 14, 2019, the Property Tax Appeal Board received correspondence from the appellants arguing that the board of review submission was filed late and there had been not an extension granted to the board of review to allow for the late filing of its evidence. The appellants argued that the submission received from the board of review should not be considered as they are in default. The appellants also argued that there was no authority for a local equalization factor to be applied to change the assessment, as asserted by the board of review, and that section 16-185 of the Property Tax Code provides that a Property Tax Appeal Board decision reducing an assessment is to remain in effect for the remainder of the general assessment period subject only to State equalization. The appellants contend that the local equalization factor should not be applied, and the assessment should remain at \$49,113.

Subsequently, on July 8, 2019, the Property Tax Appeal Board received a second submission from the Ogle County Board of Review which include a copy of its "Board of Review Notes on Appeal" and a response to the appellants' June 14, 2019, letter. The board of review argued that the appellants' principle residence is in River Forest, Illinois; the subject home in Dixon is a second residence; and questioned whether the appellants qualify for the "roll over situation" allowed by the statute. The board of review also argued that the appellants are incorrect in their argument that only a State equalization factor is allowed as the supervisor of assessments has the authority to issue township equalization factors to bring assessments to 33.33% of market value.

The appellants responded by correspondence received by the Property Tax Appeal Board on July 24, 2019, again arguing that the board of review evidence was not timely submitted and must be disregarded by the Property Tax Appeal Board.

### **Conclusion of Law**

The appellants 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 2018 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board finds that the appellants are correct in that the Ogle County Board of Review did not timely submit its evidence within 90 days of its notification of the appeal as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)). Therefore, pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board the Ogle County Board of Review is found to be in default. (86 Ill.Admin.Code 1910.69(a)).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

An issue raised by the appellants is whether “equalization” referred to in the section 16-185 of the Property Tax Code is limited to State equalization. Initially, the Board finds section 9-75 of the Property Tax Code provides:

Revisions of assessments; Counties of less than 3,000,000. The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, may in any year revise and correct an assessment as appears to be just. Notice of the revision shall be given in the manner provided in Section 12-10 and 12-30 to the taxpayer whose assessment has been changed. (35 ILCS 200/9-75).

Furthermore, section 9-205 of the Property Tax Code states:

Equalization. When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law, changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment. (35 ILCS 200/9-205).

Additionally, section 16-60 of the Property Tax Code provides in part that:

The board [of review] may also equalize the assessment in any multi-township or township, or part thereof, or any portion of the county. (35 ILCS 200/16-60).

These sections of the Property Tax Code clearly authorize the township assessor, chief county assessment officer and the board or review to equalize the assessments within a township when necessary. The Board finds that the equalization language in section 16-185 allows for the

application of equalization factors applied by the township assessor, chief county assessment officer, and the board of review when carrying forward an assessment that has been reduced by the Property Tax Appeal Board for the remainder of the general assessment period. Therefore, the Board finds the appellants' argument that only a State equalization factor is allowed by section 16-185 is misplaced.

The Board finds that it may take notice of the 2018 township equalization applied to Taylor Township, Ogle County (86 Ill.Admin.Code 1910.90(i)). At the following website, [https://www.oglecounty.org/document\\_center/supervisor%20of%20assessments/equalization/revisedequalizationnotice2018.pdf](https://www.oglecounty.org/document_center/supervisor%20of%20assessments/equalization/revisedequalizationnotice2018.pdf), the Property Tax Appeal Board located the 2018 township equalization factor for Taylor Township of 1.0360.<sup>2</sup>

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2015 tax year to \$49,113. This reduced assessment was carried forward to the 2016 and 2017 tax years by decisions of the Property Tax Appeal Board issued in Docket Nos. 16-07486.001-R-1 and 17-00194.001-R-1. For purposes of this appeal only, the Board finds the subject property is an owner-occupied dwelling and that 2015 through 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decisions or that the decisions of the Property Tax Appeal Board has been reversed or modified upon review. The Board also finds that pursuant to the requirements of section 16-185 of the Property Tax Code the township equalization factor of 1.0360 is applicable for the 2018 tax year, which increases the subject's assessment to \$50,881, which is equivalent to the 2018 assessment of the property as established by the Ogle County assessment officials. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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<sup>2</sup> The Board recognizes that the equalization factor is the same as quoted by the Ogle County Board of Review in its untimely submission. The Board also finds that since determining the correct assessment of the 2018 tax year based on the application of section 16-185 of the Code, it could have ordered the Ogle County Board of Review to provide the township equalization factor to make the record complete even though the board of review was in default. See 86 Ill.Admin.Code 1910.67(k).

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: October 20, 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

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

APPELLANT

Donald & Linda Ryba  
1510 Keystone Avenue  
River Forest, IL 60305

COUNTY

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