



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

APPELLANT: Hong Yu
DOCKET NO.: 18-05853.001-R-1
PARCEL NO.: 08-15-328-008

The parties of record before the Property Tax Appeal Board are Hong Yu, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich, and the DeKalb 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 **DeKalb** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,107
IMPR.: \$45,017
TOTAL: \$55,124

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 consists of single-family dwelling located at 5 Moraine Terrace, DeKalb, DeKalb Township, DeKalb County.

The appellant, through counsel, contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 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 appellant's counsel contends that 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 17-05332.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$37,330 based on an agreement of the parties. The appellant's attorney asserted that tax years 2017 and 2018 are within the same general assessment period. No other evidence of value was provided by the appellant. The appellant requested the subject's assessment be reduced to \$37,330.

The board of review submitted its "Board of Review Notes on Appeal" and a copy of the Parcel Information Report disclosing the 2018 total assessment for the subject of \$55,124. The board of review contends the subject property is not owner-occupied and thus is not entitled to have the assessment of the subject property as established by the decision of the Illinois Property Tax Appeal Board for the 2017 tax year carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. In support of this statement, the board of review submitted a copy of an Address Change Request form dated May 31, 2018 that was completed by the appellant. The appellant indicated on the form that his address was 200 Brian St., Sycamore, IL 60178, which is a different address than the address of the subject property. The appellant also indicated his new mailing address was Residence 3 Flat 6A, Chinese University of Hong Kong, Shatin, N.T. Hong Kong. The reason given for the change was, "moved for work." The appellant also checked the box in front of the following statement, "Please check if this property is no longer your principal residence and know that ALL Exemptions will be removed the following January 1."

In rebuttal appellant's counsel contends the appellant requested this temporary address change so as not to miss any tax bills while working out of the country. She contends that just because the mailing address does not match the property address does not mean the property is not the appellant's primary residence in Illinois, and further stated the appellant has no other property in Illinois that is receiving the general homestead exemption.

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 2017 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

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.

The issue in this appeal is whether or not the property is owner-occupied. The record contains an Address Change Request dated May 31, 2018, completed by the appellant disclosing a new mailing address. When completing the form, the appellant identified a different "current mailing address" than the address of the subject property. From this document it appears that the appellant was not residing at the subject property at the time the address change request was filed

with DeKalb County officials. The Board finds there are no other documents in the record completed by the appellant demonstrating that the property under appeal was an owner-occupied residence in 2018. Based on this record, the Board finds the subject property is not an owner-occupied dwelling, which is a prerequisite for the so called “rollover” provision of section 16-185 of the Property Tax Code to apply. For this reason the Property Tax Appeal Board finds that the appellant’s request that the assessment of the subject property as determined by the Board for 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code is without merit. The appellant provided no other evidence in this appeal to otherwise challenge the subject’s assessment.

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: July 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

Hong Yu, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DeKalb County Board of Review
DeKalb County Admin Building
110 East Sycamore
Sycamore, IL 60178