



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

APPELLANT: Ed O'Connor
DOCKET NO.: 18-05937.001-R-1
PARCEL NO.: 08-24-352-036

The parties of record before the Property Tax Appeal Board are Ed O'Connor, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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: \$ 9,148
IMPR.: \$24,218
TOTAL: \$33,366

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 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 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 a one-story single-family dwelling of brick exterior construction with 1,428 square feet of living area. The dwelling was constructed in 1955. Features of the home include a 264 square foot garage. The property has a 9,583 square foot site and is located in DeKalb, DeKalb Township, DeKalb County.

The appellant 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 asserted in a cover letter and in the Residential Appeal petition that the subject property is an owner-occupied residence. Furthermore, since a reduction was issued for

the property in an appeal before the Property Tax Appeal Board in the prior year under Docket Number 17-05328.001-R-1, the assessment should be carried forward. In that 2017 tax year appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$16,098 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2017 and 2018 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal." The record disclosed the total assessment for the subject for 2018 was \$33,366.

In response to the appeal based upon a contention of law, the board of review contends that the subject property, 304 Cotton Avenue, was not an owner-occupied residence for tax year 2018. The subject property was purchased by the appellant on March 23, 2016. After that purchase, the mailing of a Homestead Exemption Limited (HEL) form to the appellant at the property address was returned to the assessing officials by the United States Postal Service as undeliverable. Furthermore, the assessor's records depict no request for nor issuance of an exemption for the subject property since 2015.

Based on other public records and the assessor's records, the appellant for tax year 2018 had an owner-occupied exemption for a parcel located at 218 Cotton Avenue and reported that same address concerning the purchase of a property in January 2019, the mailing of tax statements related to a Special Warranty Deed for another property, and also the sale of a third property in March 2015. For tax year 2020, the appellant sought an exemption for the property located at 218 Cotton Avenue and further reported the subject property was one of the other properties he owns within the United States and reported his "prior residence" to be a property located on Pioneer Terrace. For 2018, the Parcel Information Sheet for the Pioneer Terrace property depicted an owner-occupied exemption with a mailing address for the appellant of 218 Cotton Avenue. Based on the foregoing multiple occasions of 218 Cotton Avenue being used as the appellant's mailing address, the board of review requested denial of the application of the "rollover" provision of the Property Tax Code to the subject property located at 304 Cotton Avenue.

In rebuttal, appellant's counsel asserted the board of review has relied upon the lack of a general homestead exemption and the November 2020 application for a General Homestead Exemption on another property as the bases to deny that the subject property in 2018 is owner-occupied.

In further reply, the appellant's counsel submitted a copy of the PTAX-203 associated with the February 2016 purchase of the subject property by the appellant wherein it was marked "yes," the property will be the buyer's principal residence.

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). After considering the entire record and arguments, the Property Tax Appeal

Board finds the appellant did not meet this burden of proof for a contention of law and no reduction in the subject's assessment is warranted based upon section 16-185.

The Property Tax Appeal Board finds one of the key elements for the "rollover" provision to be applied is that the subject property must be owner-occupied for the tax year at issue. While the appellant summarily asserted in counsel's cover letter, in the appeal petition and in the written rebuttal that the subject property is occupied by the appellant, the appellant provided no evidence supporting this assertion and, once challenged with the board of review's documentation, the appellant had the clear opportunity as part of rebuttal to provide an affidavit and/or utility bills issued to the appellant at the subject address. Instead, in rebuttal, the appellant solely relied upon a February 2016 PTAX-203 purchase document related to the subject property marked that the property was intended to be the appellant's primary residence to support the claim the property was owner-occupied in 2018.

The board of review disputes that the subject property was owner-occupied in 2018 based upon multiple documents and in part due to the lack of a general homestead exemption on the subject property. More specifically, the assessing officials submitted recorded documents depicting that the appellant reported 218 Cotton Avenue as his mailing address, rather than the subject property located at 304 Cotton Avenue (see January 2019 PTAX-203 for the purchase of Pioneer Terrace; see Special Warranty Deed dated April 2018). Furthermore, the board of review presented evidence of a November 2020 General Homestead Exemption Application made by the appellant seeking to apply a homestead exemption to 218 Cotton Avenue and remove the existing exemption on Pioneer Terrace.

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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year and both tax years 2017 and 2018 are within the same general assessment period in DeKalb County. However, the record fails to establish by a preponderance of the evidence that the subject property is an owner-occupied dwelling in 2018. The documentation in the record establishes that in 2018, the appellant was given an owner-occupied exemption for property located on Pioneer Terrace. Therefore, based on the entire foregoing record, the Property Tax Appeal Board finds that the subject parcel located at 304 Cotton Avenue was not the appellant's owner-occupied dwelling in 2018.

Additionally, the appellant did not otherwise challenge the correctness of the subject's assessment with market value or equity data.

Therefore, for these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the assessment as established in the Board's prior year's decision and/or otherwise alter the subject's 2018 tax year 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:

April 19, 2022



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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