



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

APPELLANT: Jeff Germany
DOCKET NO.: 18-51344.001-I-2
PARCEL NO.: 29-06-407-005-0000

The parties of record before the Property Tax Appeal Board are Jeff Germany, the appellant(s), by attorney Marc M. Pekay, of the Law Offices of Marc M. Pekay, P.C. in Crystal Lake; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds that the appeal shall be **Dismissed**. The correct assessed valuation of the property is:

LAND: Dismissed
IMPR.: Dismissed
TOTAL: Dismissed

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) after receiving a decision a reduction from the Property Tax Appeal Board (the "Board") in the prior year. The instant appeal challenges the assessment for tax year 2018. The Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

On September 23, 2022, the Board timely received the appellant's appeal, wherein the appellant requested that the subject's assessment of \$222,336, as determined by the board of review for the instant tax year, be reduced to \$111,650, a difference of \$110,686. In support of this request for a reduction, the appellant submitted the Board's final administrative decision for the subject property from tax year 2017, wherein the Board reduced the subject's assessment to \$111,650 based on a stipulation agreed to by the parties. The appellant requested that this assessment be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. 35 ILCS 200/16-185. The appellant also submitted an appraisal estimating that the subject's fair market value was \$410,000 as of January 1, 2017. The appellant did not request an oral hearing.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$222,336. In support of the subject's assessment, the board of

review submitted five sale comparables. Additionally, the board of review requested an oral hearing.

By letter dated September 19, 2023, the Board scheduled the hearing on the merits, as requested by the board of review, to take place on December 12, 2023 at 11:15 a.m. via the Webex platform. This letter also stated, *inter alia*, “Since the appellant/taxpayer is seeking a change of \$100,000 or more in assessed valuation, as indicated on the petition, the appellant/taxpayer must provide a court reporter at his/her own expense for the hearing. (PTAB Rule Sec. 1910.98)[.]”

Both parties appeared via Webex at the scheduled date and time. Prior to the commencement of the hearing, the Board’s administrative law judge (“ALJ”) asked counsel for the appellant, Marc M. Pekay, if the court reporter would be joining the Webex meeting soon. Mr. Pekay responded that he did not procure the services of a court reporter for the hearing. The board of review analyst, Boetius Turek, promptly made an oral motion to dismiss the appeal pursuant to PTAB Rule 1910.98(a). 86 Ill.Admin.Code §1910.98(a). The ALJ stayed the motion, and allowed Mr. Pekay 10 minutes to obtain a court reporter for the hearing.

At the expiration of the allotted 10 minutes, no court reporter was present in the Webex meeting. The ALJ then granted the board of review’s motion to dismiss. In doing so the ALJ recounted the events that transpired (as delineated above), and gave both parties an opportunity to state any objections to the ALJ’s statement. Mr. Pekay objected and argued that 10 minutes was not enough time to procure a court reporter.

Conclusion of Law

Section 16-190 of the Property Tax Code states, in pertinent part, that “In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense.”

The Board’s Rule 1910.98(a) echoes this statutory requirement:

All Property Tax Appeal Board hearings at which evidence is presented for the purpose of determining the correct assessment of property that is the subject of an appeal shall be recorded either by an electronic recording device or by a certified court reporter. *In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense.* (Section 16-190 of the Code).

86 Ill.Admin.Code §1910.98(a) (emphasis in original).

It is uncontroverted that the appellant requested a change in the subject’s assessment greater than \$100,000, and that the appellant did not have a court reporter present at the scheduled hearing.

Board Rule 1910.69(d) sets forth the consequences for not bringing a court reporter to the hearing as required, stating that “Failure of the contesting party to furnish a court reporter as required in Section 1910.98(a) shall be sufficient cause to dismiss the appeal.” Thus, the Board dismisses the appeal for failing to bring a court reporter to the hearing.

In response to Mr. Pekay's objection at hearing that 10 minutes was not enough time to obtain a court reporter, the Board finds this objection meritless. The court reporter requirement in section 16-190 became law as part of Public Act 87-1189 (effective September 24, 1992). The Board's administrative rules have included this provision since prior to April 14, 2006. 30 Ill. Reg. 7965 (April 14, 2006) (relevant provision found in section 1910.67(n)). Moreover, 84 days prior to the hearing, the Board sent Mr. Pekay a letter stating the date and time for the hearing and reminding him to bring a court reporter. Mr. Pekay had more than ample notice and time to comply with section 16-190 and Board Rule 1910.98(a). The 10 minutes granted by the ALJ at the time of the hearing was merely a last-minute opportunity for Mr. Pekay to comply with these provisions to avoid dismissal. For these reasons, Mr. Pekay's objection is overruled, the board of review's motion to dismiss is granted, and this appeal is dismissed.

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: January 16, 2024



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

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