



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

APPELLANT: Ryan Tripton
DOCKET NO.: 19-54099-001-R1
PARCEL NO.: 05-18-222-004-0000

On February 1, 2022, the Cook County Board of Review filed a motion to dismiss, arguing that PTAB does not have jurisdiction over the case due to the Appellant not filing a timely appeal. The PTAB grants the motion to dismiss.

Statement of Facts

The taxpayer, Ryan Tripton (“appellant”), contends that he filed a tax appeal to the Cook County Board of Review (“CCBOR”) for the 2019 tax year. The appellant then filed a Residential Appeal before the Illinois Property Tax Appeal Board (PTAB), contesting the “Assessment Year 2019.” The appeal was postmarked on March 11, 2021. The appellant attached a CCBOR decision for 2020 assessed valuations, which the appellant contends is mislabeled “2020” by the CCBOR. According to the appellant, the CCBOR should have labeled the assessed valuation “2019” – not “2020.”

On February 1, 2022, PTAB received a motion entitled “Cook County Board of Review’s Motion to Dismiss.” PTAB sent the appellant a copy of the motion on February 1, 2022, via email at RTRIPTON@Yahoo.com. In the February 1, 2022, email, PTAB informed the appellant that he had twenty-one days to file a response or he “shall be presumed to have waived objection to the granting of the motion.” See, 86 Ill. Adm. Code §1910.64(d). The appellant did not file a response.

The CCBOR contends that the appellant did not file a timely appeal for the 2019 tax year. The CCBOR states in their motion that “there is no record of a 2019 tax year assessment appeal at the Board of Review.” BOR Mtn. P2. In support of this, the CCBOR included in their motion a graphic depicting the “Cook County Property Tax Mainframe application printout,” which does not list an appeal for the subject property for the 2019 tax year. The CCBOR attached a separate database screenshot that shows a 2020 appeal for the subject property. The CCBOR contends that the appellant improperly “sought to contest the 2019 assessment of the subject parcel in the 2020 CCBOR and 2020 PTAB complaints.” BOR Mtn. P4. The CCBOR issued its final decision for the 2019 tax year for the New Trier Township (the township the subject property is within) on December 11, 2019. The CCBOR transmitted its final action for New Trier Township to the Cook County Assessor on December 20, 2019. The appellant’s appeal to PTAB was postmarked on March 11, 2021.

For the reasons stated below, the motion is granted and the case is dismissed.

Statement of Jurisdiction

PTAB is a legislatively created administrative body whose authority is derived from the Property Tax Code. 35 ILCS 200/7-5 *et seq*; *Cook County Bd. of Review v. Property Tax Appeal Bd.*, 339 Ill.App.3d 529, 538 (1st Dist. 2003). As an administrative agency, PTAB has “no inherent or common law powers, and any authority that the agency claims must find its source within the provisions of the statute by which the agency was created...” *Illinois Dep’t of Revenue v. Illinois Civil Serv. Comm’n*, 357 Ill. App. 3d 352, 827 N.E.2d 960 (2005).

Although the term “jurisdiction” is not strictly applicable to an administrative body, it is used to designate the authority of the administrative body to act. Thus, in the administrative law context, the term “jurisdiction” has three aspects: (1) personal jurisdiction (i.e., the agency’s authority over the parties and intervenors involved in the proceedings); (2) subject-matter jurisdiction (i.e., the agency’s power over the general class of cases to which the particular case belongs); and (3) an agency’s scope of authority under its statute. The third aspect is considered the inherent power of an agency to make or enter the particular order involved.

Armstead v. Sheahan, 298 Ill. App. 3d 892, 894–95 (1998) (Internal citations omitted).

PTAB, “an administrative agency is different from a court because [its] only has the authorization given to it by the legislature through the statutes. Consequently, to the extent [PTAB] acts outside its statutory authority, it acts without jurisdiction.” *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers’ Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40, (2009).

“In counties with 3,000,000 or more inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 of the Code its final action on the township in which the property is located, whichever is later.” 86 Ill. Adm. Code §1910.30(a). The subject property is in Cook County, which has more than 3,000,000 inhabitants. The appellant’s appeal, which has a postmark of March 11, 2021, seeks a taxed reduction for the 2019 tax year. The postmarked date is more than 30 days after the date of written notice of the decision of the CCBOR and more than 30 days after the CCBOR transmitted its decision to the county assessor.

Because the appellant failed to file a response within twenty-one days of the CCBOR’s motion to dismiss, the appellant waived any objection to the motion. 86 Ill. Adm. Code §1910.64(d)

Lastly, PTAB may maintain jurisdiction on specific cases that can bypass an initial appeal to the CCBOR pursuant to 86 Ill. Adm. Code §1910.50(h)(i), which are commonly referred to as “direct appeals.” However, the appellant has provided no evidence and has made no argument showing that PTAB has jurisdiction in this manner.

Conclusion of Law

PTAB, therefore, finds that it does not have subject matter jurisdiction regarding the 2019 tax appeal of the subject property. The Board grants the motion to dismiss.

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

Entered this _____ day of _____,
2022.

Clerk

Service List

Ryan Tripton
1376 Asbury Ave.
Winnetka, IL 60093

Cook County Board of Review
118 North Clark Street, Room 601
Chicago, IL 60602

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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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Property Tax Appeal Board
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APPELLANT

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