



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

APPELLANT: Flanagan HCC, LLC
DOCKET NO.: 20-05294.001-C-1
PARCEL NO.: 13-13-27-203-003

The parties of record before the Property Tax Appeal Board are Flanagan HCC, LLC, the appellant, by attorney William A. McNutt, of Moore Susler McNutt & Wrigley LLC in Decatur, and the Livingston County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it has **no jurisdiction** over the appeal, and thus, **no change** in the assessment of the property as established by the **Livingston** County Board of Review is being issued herein. Therefore, the assessed valuation of the property is:

LAND:	\$6,404
IMPR.:	\$437,685
TOTAL:	\$444,089

Subject only to the State multiplier as applicable.

ANALYSIS

On February 11, 2021, the appellant filed the appeal contesting the assessment for the 2020 tax year from a Final Administrative Decision of the Illinois Property Tax Appeal Board issued on January 19, 2021, in Docket No. 18-03651.001-C-1 lowering the assessment of the subject property for the 2018 tax year. As fully explained below, the Property Tax Appeal Board finds that it does not have jurisdiction over this appeal.

The subject property consists of a commercial property located in Flanagan, Nebraska Township, Livingston County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Commercial Appeal petition, which is postmarked February 11, 2021, together with an appraisal estimating the subject property had a market value of \$990,000 as of January 1, 2018, along with a supplemental letter from the appraiser dated May 12, 2021. The appraisal and supplemental letter were prepared by Donna J. Howard, a certified general real estate appraiser, for the purpose of estimating the market value of the subject property as of January 1, 2018.

The appellant also submitted a copy of a 2018 tax year Final Administrative Decision of the Property Tax Appeal Board for the subject property issued on January 19, 2021, in Docket No. 18-03651.001-C-1, which was based upon an agreement of the parties lowering the subject property's assessment.

After being notified of this appeal, the board of review requested dismissal of this appeal by letter dated September 30, 2021, contending that the Property Tax Appeal Board has no jurisdiction over this direct appeal to the Property Tax Appeal Board pursuant to Section 16-185 of the Illinois Property Tax Code (35 ILCS 200/16-185). The board of review asserted that the appellant did not file an appeal with the Livingston County Board of Review for the 2020 assessment year. Furthermore, the board of review asserted that tax years 2018 and 2020 are not within the same general assessment period in Livingston County. Consequently, the board of review requested that this 2020 tax year appeal be dismissed because it was inappropriately filed from the issuance of a 2018 tax year favorable decision of the Property Tax Appeal Board.

In response, the appellant argued that the board of review's motion to dismiss should be denied. The appellant contended that Section 16-185 of the Property Tax Code permits this direct appeal to the Property Tax Appeal Board because the time for filing a 2020 tax year appeal with the Livingston County Board of Review had expired by the time that the 2018 tax year Final Administrative Decision was issued by the Property Tax Appeal Board.

After reviewing the record and considering the arguments of the parties the Property Tax Appeal Board finds it does not have jurisdiction over the appeal.

The record in this appeal establishes that a Final Administrative Decision was issued by the Property Tax Appeal Board lowering the assessment of the subject property for the 2018 tax year and the appellant's Commercial Appeal petition was postmarked within 30 days of that decision. As stated by the appellant in its response to the motion, the time for the appellant to file an appeal with the Livingston County Board of Review for the 2020 tax year had expired when the decision of the Property Tax Appeal Board was received by the appellant.

As currently enacted, Section 16-185 provides in relevant part as follows:

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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the **subsequent year or years of the same general assessment period**, as provided in Sections 9-215 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.

35 ILCS 200/16-185 (emphasis added). Section 16-185 was amended by Public Act 100-0216, which became effective August 18, 2017. Prior to the enactment of Public Act 100-0216, Section 16-185 permitted only direct appeals for the immediate subsequent tax year regardless of whether such tax year was within the same assessment period provided that the board of review was no

longer accepting complaints or had adjourned for that subsequent year. Before this amendment, Section 16-185 provided in relevant part as follows:

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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the **subsequent year** 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 **the subsequent year** directly to the Property Tax Appeal Board.

35 ILCS 200/16-185 (prior to amendment by P.A. 100-0216, eff. Aug. 18, 2017) (emphasis added). Senator Morrison, one of the sponsors of the 2017 amendment to Section 16-185, explained “[t]he goal of this legislation is to make [the] PTAB appeal processes more taxpayer friendly and reduce the length of the process. Senate Bill 609 amend – the amendment provides that if the Property Tax Appeal Board lowers the assessment of a property, **a taxpayer may aggregate appeals of subsequent years’ assessments** – that’s a mouthful – **within the same general assessment period**. Currently, the taxpayer must file a separate appeal within thirty days after PTAB’s date of decision for the prior year.” State of Illinois 100th General Assembly, Regular Session Senate Transcript, 32nd Legislative Day 4/6/2017, at 29 (emphasis added). The legislative history is clear that the purpose of the amendment was to expand a taxpayer’s appeal rights by permitting direct appeals of multiple tax years that are within the same assessment period.

A taxpayer may file a direct appeal to the Property Tax Appeal Board for the immediate succeeding tax year when the county board of review is no longer accepting complaints or has adjourned for that tax year regardless of whether that year is within the same general assessment period. However, a taxpayer may only “aggregate appeals of subsequent years assessments” to the Property Tax Appeal Board for successive tax *years* that are within the same general assessment period as the tax year of the Property Tax Appeal Board’s decision and for which the county board of review is no longer accepting complaints or has adjourned.

As the Board finds that the 2019 tax year was the beginning of the new quadrennial general assessment cycle within Livingston County, pursuant to Section 16-185 of the Property Tax Code as amended in 2017, the Property Tax Appeal Board finds that it lacks jurisdiction over this 2020 tax year appeal which was filed as a direct appeal to the Property Tax Appeal Board following a 2018 tax year Final Administrative Decision of the Property Tax Appeal Board.¹

Based on this record, the Property Tax Appeal Board grants the board of review’s motion to dismiss.

¹ The Property Tax Appeal Board further recognizes that the appellant has a pending 2019 tax year appeal known as Docket No. 19-09518.001-C-1. If a favorable decision is issued in the pending 2019 tax year appeal, the appellant will be able to file for the *subsequent tax years of the quadrennial assessment cycle* that commenced with the 2019 tax year as long as the board of review has adjourned/is not accepting appeals for that tax year.

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

State of Illinois
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APPELLANT

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COUNTY

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