



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

APPELLANT: Alden Sharp & Leslie Coleman Adkins
DOCKET NO.: 21-00067.001-F-1
PARCEL NO.: 19-06-100-002

The parties of record before the Property Tax Appeal Board are Alden Sharp & Leslie Coleman Adkins, the appellants, and the McLean County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds it has **no jurisdiction** in the assessment of the property as established by the **McLean** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$ Dismissed
Homesite:	\$ Dismissed
Residence:	\$ Dismissed
Outbuildings:	\$ Dismissed
TOTAL:	\$ Dismissed

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property purportedly consists of a farmland 2.51-acre parcel with pasture, a homesite, residential dwelling and farm outbuilding(s). The subject is located in Danvers, Allin Township, McLean County.

The appellants filed a single 2021 Farm Appeal with the Property Tax Appeal Board (PTAB). The pleading was postmarked on October 18, 2021. The basis of appeal was recent sale and challenged only the improvement assessment for the residential dwelling; no dispute was raised concerning the farmland, homesite or outbuilding(s) assessments. On the appeal petition, the appellants reported that the appeal was being made from the final, written decision of the McLean County Board of Review dated September 22, 2021. The purported documentation of the final decision was actually a copy of the appellants' McLean County Board of Review Farm Property Assessment Complaint for the parcel dated stamped as received on September 22, 2021 with a handwritten "Late Appeal" in the Docket Number provisions and included the following typed in statement at Item #7:

Please note that we are filing this objection late because we received the assessment late due to the post office not delivering it to the property address followed by it being sent later to the residence in Normal. When we received it I

was sick with a serious respiratory infection and was not able to address the issues until September 15, when I contacted Misty Lay. She returned my call on 9/21 (yesterday) and advised me that I needed to appeal formally, which I'm doing today. ...

Also as part of that local county board of review appeal, the appellants reported the property was purchased on April 13, 2021 for \$187,500 and the appellants have, since the purchase, invested \$8,800 in "new septic."

The last sentence on page 1 of the PTAX-228 Notice to Taxpayer of Assessment Change dated August 6, 2021 states (**bold** in original):

-You may file an appeal with the McLean County Board of Review. Your appeal must be received by 09/13/2021 which is 30 days after publication.

The appeal submission to the Property Tax Appeal Board also included the following documentation:

- Page 1 of a 4-page copy of the Settlement Statement related to the purchase transaction.
- A copy of an electronic mail message to the [McLean County] Board of Review dated September 22, 2021 at 9:08 a.m. with the subject line, "Signature Requested: PTAX-227 Farm Assessment Complaint Form.SD."
- A copy of the McLean County Board of Review PTAX-228 Notice to Taxpayer of Assessment Change depicting the prior year's total assessment of \$18,149, that the current 2021 assessment was increasing to \$67,117 and that the 2021 assessment after CCAO multiplier was being increased to a total of \$69,514.
- A copy of an Addendum extending the closing date to April 13, 2021.
- A copy of a seven-page Residential Sales Contract entered into on March 9, 2021 for the purchase of the subject property including an Addendum concerning trustee status of the buyers.
- A copy of a three-page Warranty Deed in Trust.
- A three-page internet printout from Coldwell Banker Homes advertising the subject property for sale for \$187,500 for a period of 366 days after originally having an asking price of \$254,000.
- An unexecuted copy of the four-page Settlement Statement related to the transaction.

By letter dated November 4, 2021, the PTAB notified the McLean County Board of Review of this pending appeal known as Docket No. 21-00067.001-F-1 and granted a 90-day extension of time to file a response. (86 Ill.Admin.Code §1910.40).

On November 5, 2021, the McLean County Board of Review filed a letter objecting to PTAB jurisdiction in this matter arguing that pursuant to procedural rules, an appeal must be postmarked 30 days from the date of the postmark date of the final decision of the Board of Review. As to the subject property, the McLean County Board of Review contends that the appellants did not file a timely assessment complaint. "A final decision of the Board, therefore,

will not be generated." In the letter, the board of review also asserted that it is still in session for [the] tax year and "final notices will not be prepared until after they close."

In written reply to the board of review's motion to dismiss, the appellants timely filed a one-page single-spaced letter initially acknowledging that the appeal filed with the McLean County Board of Review was "filed a week after the deadline of September 13th 2021." In further response, the appellants explain the reason for the late filing in that the appellants are new residents to McLean County and to Illinois having purchased the subject property in April 2021 in an arm's-length transaction. Furthermore, the appellants budgeted for taxation based upon the purchase price and profess the property would not have been bought if they knew the assessment would be excessively inflated.

Additionally, in reply, the appellants reiterated that in the assessment complaint filed with the McLean County Board of Review on September 22, 2021 they detailed the original reassessment notice was delayed in arriving because it was originally mailed to the wrong address. Once the reassessment notice arrived, one of the appellants came down with a very serious respiratory infection with multiple medical visits and an extended period of treatment covering several weeks "during which business other than urgent was postponed." On September 15, the appellant then commenced consideration of the reassessment notice and discovered the property's estimated market value was more than \$21,000 above the recent purchase price. The first step taken was to contact the township assessor by telephone and e-mail. With a returned telephone call six days later, on September 21, the township assessor informed the appellant that the assessment could not be altered and suggested an appeal be filed with the McLean County Board of Review. The appellant followed up the next day on September 22 by filing online a Farm Property Assessment Complaint PTAX-227. The appellants contend, despite the explanation in the complaint why the filing was delayed, "the McLean County Board of Review did not accept the complaint."

In closing, the appellants assert that the assessment process should be fair to the taxpayer and contend this has not been so given the inflated and erroneous reassessment of the property with an arbitrary filing deadline and no consideration for extenuating circumstances.

After reviewing the appeal, the respective pleadings of the participants and the applicable statutory and procedural rules, the Property Tax Appeal Board finds that it does not have jurisdiction over the parties and the subject matter of the appeal.

The Property Tax Appeal Board finds that pursuant to the applicable provisions of the Property Tax Code, an appeal petition must be filed within 30 days of the postmark date of the decision of the board of review pertaining to the assessment. Section 16-160 of the Property Tax Code (35 ILCS 200/16-160) provides in pertinent part:

. . . any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes, or any taxing body that has an interest in the decision of the board of review or board of appeals on an assessment made by any local assessment officer, may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of

review . . . appeal the decision to the Property Tax Appeal Board for review. . . .
[emphasis added].

Having considered this statutory provision, the Property Tax Appeal Board finds, in accordance with court precedent, that "[t]he only authority and power placed in the [Property Tax Appeal] Board by statute is to receive appeals from decisions of Boards of Review [citation omitted], make rules of procedure [citation omitted], conduct hearings [citation omitted], and make a decision on the appeal [citation omitted]. That is all. . . . There are no other prerogatives, powers, or authority accorded to the Board. It is fundamental that an administrative body has only such powers as are granted in the statute creating it. No citation of authority on this point is necessary." Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316, 322 (2nd Dist. 1974); see also Geneva Community Unit School Dist. No. 304 v. Property Tax Appeal Board, 296 Ill.App.3d 630 (2nd Dist. 1998). For these reasons, the Property Tax Appeal Board finds it is bound by the terms of Section 16-160 of the Property Tax Code and has no authority to accept an appeal filed without a written notice of the decision of the board of review pertaining to the assessment of the property.

The Property Tax Code provision is further supported by the procedural rules of the PTAB providing in pertinent part at 86 Ill.Admin.Code §1910.30(a):

In counties with less than 3,000,000 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. . . . (See Section 16-160 of the Code.)

The Property Tax Appeal Board finds and the evidence in the record is clear that the appellants did not timely file an appeal with the McLean County Board of Review and, in the absence of a timely file appeal, no final decision concerning parcel number 19-06-100-002 was issued for the subject property for tax year 2021. Pursuant to Section 16-55(d) of the Property Tax Code (35 ILCS 200/16-55(d):

A complaint to affect the assessment for the current year shall be filed on or before 30 calendar days after the date of publication of the assessment list under Section 12-10. **Upon receipt of a written complaint that is timely filed under this Section, the board of review shall docket the complaint.** If the complaint does not comply with the board of review rules adopted under Section 9-5 entitling the complainant to a hearing, the board shall send, electronically or by mail, notification acknowledging receipt of the complaint. The notification must identify which rules have not been complied with and provide the complainant with not less than 10 business days to bring the complaint into compliance with those rules. If the complainant complies with the board of review rules either upon the initial filing of a complaint or within the time as extended by the board of review for compliance, then the board of review shall send, electronically or by mail, a notice of hearing and the board shall hear the complaint and shall issue and send, electronically or by mail, a decision upon resolution. Except as otherwise provided in subsection (c), if the complainant has not complied with the rules within the time as extended by the board of review, the board shall nonetheless issue and send a decision. The board of review may adopt rules

allowing any party to attend and participate in a hearing by telephone or electronically. [Emphasis added.]

Furthermore, the Board finds the appellants' inference that an appeal before the Property Tax Appeal Board should proceed nevertheless due to the purported delay in original service of the reassessment notice and/or the personal circumstances that prevented the submission of a timely appeal with the McLean County Board of Review is not meritorious under the applicable provisions of the Property Tax Code and/or the applicable procedural rules set forth herein. In conclusion, the instant Farm Appeal is hereby dismissed due to lack of jurisdiction.

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 18, 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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