



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

APPELLANT: Maryann Ericson
DOCKET NO.: 23-00555.001-R-1
PARCEL NO.: 09-34-355-016

The parties of record before the Property Tax Appeal Board are Maryann Ericson, the appellant, and the Kane 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 **Kane** County Board of Review is being issued herein. Therefore, the assessed valuation of the property is:

LAND: \$28,997
IMPR.: \$35,055
TOTAL: \$64,052

Subject only to the State multiplier as applicable.

ANALYSIS

This matter comes before the Property Tax Appeal Board (PTAB) upon the Kane County Board of Review's Motion to Dismiss and the *pro se* appellant's reply thereto.

Pleadings

To commence the instant "direct" appeal, the appellant sent the appeal to the Springfield office of the PTAB via U.S. Mail postmarked on January 17, 2024, along with Section V of the Residential Appeal petition completed with three sales of suggested comparable properties and supporting documentation. As part of page 1 of the petition, the appellant referenced receipt of a favorable decision issued by PTAB dated December 19, 2023.

On February 8, 2024, PTAB issued a letter along with an Incomplete Checklist in response to this new appeal filing. The PTAB requested documentation of jurisdiction, either a 2023 tax year board of review final decision or the referenced favorable PTAB favorable final administrative decision. In response, the appellant submitted a copy of the tax year 2021 favorable Final Administrative Decision issued by PTAB on December 19, 2023, concerning this parcel, known as Docket No. 21-07857.001-R-1.

On March 7, 2024, the PTAB notified the Kane County Board of Review of this pending appeal with an extension of 90 days to file its response or seek additional time.

As fully explained below, the Property Tax Appeal Board finds that it does not have jurisdiction over this appeal.

Argument

After being notified of this appeal, the board of review requested dismissal of this appeal by motion filed on April 26, 2024. Kane County Board of Review contends that the PTAB has no jurisdiction over this direct appeal 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 Kane County Board of Review for the 2023 assessment year, the start of a new general assessment cycle for the property. Furthermore, in light of the new assessment cycle, the board of review relies upon its interpretation of Section 16-185 that the phrase “**for the subsequent year or years of the same general assessment period**” [emphasis in the original pleading] prohibits the filing of any 2023 appeal directly to the PTAB within 30 days of the issuance of any favorable prior tax year decision. In other words, the board of review argued that the appellant did not receive “a decision lowering the assessment [of the subject] parcel in a prior year within the same general assessment period” as tax year 2023 [emphasis added]. It is the board of review’s position that the appellant in this appeal failed to exhaust administrative remedies by not timely filing an appeal for tax year 2023 with the Kane County Board of Review as referenced in Section 16-160 (35 ILCS 200/16-160). Consequently, the board of review requested that this 2023 tax year appeal be dismissed because it was inappropriately filed from the issuance of a favorable [prior assessment cycle] decision of the PTAB.

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 PTAB because the time for filing a 2023 tax year appeal with the Kane County Board of Review had expired by the time that the PTAB Final Administrative Decision was issued on December 19, 2023.

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.

CONCLUSION OF LAW

The record in this appeal establishes that a Final Administrative Decision was issued by the PTAB lowering the assessment of the subject property for the 2021 tax year and the appellant’s tax year 2023 Residential Appeal petition was postmarked within 30 days of that decision. Furthermore, as stated by the appellant in its response to the motion, the time for the appellant to file a tax year 2023 appeal with the Kane County Board of Review had expired when the 2021 tax year decision of the PTAB was received by the appellant.

As currently enacted, Section 16-185 of the Property Tax Code 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 2017 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.

Thus, at all times relevant to the provisions of the Property Tax Code, a taxpayer has had the ability to file a direct appeal to the PTAB 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, in this instance, the appellant has relied upon a tax year 2021 favorable decision of the PTAB to file a tax year 2023 appeal, which is *not an immediate succeeding tax year*, even though the county board of review was no longer accepting complaints or had adjourned for 2023.¹ The taxpayer must satisfy two

¹ The Property Tax Appeal Board further recognizes that the appellant has a pending 2022 tax year appeal known as Docket No. 22-04645.001-R-1. If a favorable decision is issued in the pending 2022 tax year appeal, the appellant will be able to file for the *subsequent tax year of the quadrennial assessment cycle* that commenced with the 2023 tax year as long as the board of review has adjourned/is not accepting appeals for that tax year.

requirements: (1) file for an immediate succeeding tax year and (2) the board of review is no longer accepting appeals or has adjourned for the year being appealed.

As the Board finds that the 2023 tax year is not the immediate succeeding tax year from tax year 2021, pursuant to Section 16-185 of the Property Tax Code, whether amended in 2017 or not, the Property Tax Appeal Board finds that it lacks jurisdiction over this 2023 tax year appeal which was filed as a direct appeal to the PTAB following a 2021 tax year Final Administrative Decision of the PTAB.

Therefore, based on this record, the Property Tax Appeal Board **denies** the board of review's motion to dismiss as it is based upon a false legal premise. However, since the appellant filed this 2023 tax year appeal from a "non-immediately succeeding" favorable tax year 2021 decision of the Property Tax Appeal Board, the appeal is **dismissed** based upon the statutory violation in the filing of this appeal. (35 ILCS 200/16-185)

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: September 17, 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

AGENCY

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COUNTY

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