



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carter Walker
DOCKET NO.: 23-06128.001-R-1
PARCEL NO.: 04-01-001-016

The parties of record before the Property Tax Appeal Board are Carter Walker, the appellant; and the Wayne County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Wayne** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$5,546
IMPR.:	\$54,908
TOTAL:	\$60,454

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of frame exterior construction with 1,560 square feet of living area. The dwelling was constructed in 2021. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 900 square foot garage. The property has an approximately 10-acre site and is located in Geff, Berry Township, Wayne County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2022 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 22-04271.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$55,967 based on the evidence submitted by the parties.

The appellant asserted tax years 2022 and 2023 are within the same general assessment period.¹ Based on this evidence, the appellant requested the subject's 2022 assessment be carried forward to the 2023 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,759. The board of review's Notes included an offer to stipulate to a total assessment for the subject of \$60,454, with a reduction in the subject's land assessment to \$5,546 and an improvement assessment of \$54,908. The board of review disclosed that a portion of the subject site is "cropped" and as a result, that portion of the subject's site is eligible for a preferential farmland assessment.

In support of its contention of the correct assessment the board of review submitted documentation indicating 2023 is the first year of the general assessment cycle for the subject property and that pursuant to section 16-185 of the Property Tax Code, (35 ILCS 200/16-185) the subject is not eligible for a rollover since tax years 2022 and 2023 are not within the same general assessment cycle. Based on this evidence, the board of review requested the subject's assessment be reduced to \$60,454 with a land assessment of \$5,546.

In response to the stipulation offer made by the board of review, the appellant stated he agreed with the land assessment but disagreed with the improvement assessment and rejected the board of review's offer.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2022 tax year should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds evidence in the record supports a reduction in the land assessment of the subject.

As an initial matter, the board of review proposed a reduction in the subject's land assessment to \$5,546 which the appellant accepted. Therefore, the Board finds a reduction in the subject's land assessment is appropriate based on an agreement between the parties.

With respect to the subject's improvement assessment, the Property Tax Appeal Board finds that 2023 is the first year of the general assessment cycle in Berry Township, Wayne County. Since tax years 2022 and 2023 are not within the same general assessment cycle, the rollover provision is not applicable in this appeal.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such

¹ The appellant did not submit any comparable properties or other evidence to support the requested reduction in the subject's assessment.

reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [emphasis added]

Furthermore, the appellant did not submit any other evidence to support the requested reduction in the subject's improvement assessment such as comparable properties.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2022 tax year. The record further indicates that the subject property is an owner-occupied dwelling, however, tax years 2022 and 2023 are not within the same general assessment period and therefore section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable to the subject property for the 2023 tax year.

However, the record contains evidence that a portion of the subject's site qualifies as farmland, as disclosed by the board of review. As a result, a reduction in the subject's land assessment is warranted.

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: _____

C E R T I F I C A T I O N

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 20, 2026



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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APPELLANT

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COUNTY

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