FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Percy Franklin
DOCKET NO.: 23-56335.001-R-1
PARCEL NO.: 29-10-231-049-0000

The parties of record before the Property Tax Appeal Board are Percy Franklin, the appellant. the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property can be made. The assessed valuation of the property remains:

LAND:	$2,231
IMPR.:	$10,769
TOTAL:	$13,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

On May 10, 2025, the appellant submitted this appeal to the Property Tax Appeal Board (PTAB) challenging the subject property's assessment for the 2023 tax year. The deadline for Thornton Township property owners to submit appeals to PTAB about 2023 assessments was March 29, 2024, or within 30 days after the Cook County Board of Review transmitted its final actions on complaints of property owners from that township for 2023 to the Cook County Assessor. See 35 ILCS 200/16-160. The appellant submitted this appeal to PTAB more than a year after that deadline. The Property Tax Appeal Board therefore finds that it lacks jurisdiction over this appeal and dismisses it.

Factual Background

The subject property is in Dolton, Thornton Township, Cook County, and it contains a single-family residence. On May 10, 2025, the appellant submitted a residential appeal form to the Property Tax Appeal Board (PTAB), challenging the subject's 2023 assessment and asserting that it should be reduced. Appellant also stated on the form that the appeal was from a transmittal date of November 20, 2024.[1] An appraisal was submitted with the appeal form in support of the reduction request. The appeal was docketed as case number 2023-56335.

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[1] The transmittal date is the date on which a board of review transmits to the county assessor its final actions on complaints from a township's taxpayers for a particular tax year. See 35 ILCS 200/16-125.

On July 10, 2025, PTAB sent a notice to the appellant stating that the appeal was incomplete because the appellant had not submitted a copy of the board of review's original decision, the board of review's re-review decision, or any prior decision of the PTAB granting a reduction of the subject property's assessment that would establish jurisdiction over this appeal. On July 21, 2025, in response to PTAB's incomplete letter, appellant submitted to PTAB a new residential appeal form, another copy of the appraisal, and a copy of a board of review decision entered on March 31, 2025, reducing the subject's 2024 assessment from $13,000 to $11,972. The new appeal form stated that the appeal was from a board of review decision dated November 20, 2024. Although it went unnoticed by PTAB at the time, the appellant had responded to the incomplete letter by sending a copy of a board of review decision relating to the subject property's 2024 assessment rather than its 2023 assessment.

The appellant had previously submitted a residential appeal form to PTAB on April 12, 2025, challenging the board of review's decision on the subject property's 2024 assessment, and that appeal was docketed as case number 2024-46767. This appeal petition challenging the subject's 2024 assessment was submitted to PTAB several weeks before the appeal petition challenging the 2023 assessment was submitted.

Both the 2023 and 2024 appeals proceeded, and they were originally set for hearing on May 12, 2026. That hearing date was postponed, however, and the hearing for both cases was held on August 3, 2026. This decision concerns only case number 2023-56335, the appeal from the 2023 assessment. This Board is issuing a separate decision for case number 2024-46767, the appeal contesting the subject property's 2024 assessment.

Analysis

Like other administrative agencies, PTAB derives its jurisdiction from its enabling statute, and it lacks authority to act beyond that statutory grant. Merisant v. Kankakee County Bd. of Review, 352 Ill. App. 3d 622, 627 (3d Dist. 2004). Under section 16-160 of the Property Tax Code, a Cook County taxpayer may appeal a decision of the board of review to PTAB, but they must file the appeal within 30 days after notice of the decision or within 30 days after the date the board of review transmits to the county assessor its final action on the township in which the property is located, whichever is later. 35 ILCS 200/16-160.

It is not clear whether the appellant submitted a complaint with the board of review contesting the subject property's 2023 assessment. Although PTAB's incomplete letter requested a copy of the board of review decision that the appellant was challenging, the appellant sent a copy of the board of review's decision relating to the 2024 assessment rather than the 2023 assessment. If appellant did not submit a complaint to the board of review for 2023, PTAB cannot consider appellant's appeal petition because section 16-160 only authorizes appeals to PTAB from board of review decisions.[2]

Even if the appellant filed a timely complaint with the board of review contesting the subject property's 2023 assessment, PTAB lacks jurisdiction. The board of review issued decisions on

[2] The provision also mentions the Board of Appeals, but that was abolished in 1998 and replaced by the Cook County Board of Review. See 35 ILCS 200/5-5.

complaints about 2023 assessments in Thornton Township on February 14, 2024. The board of review then transmitted its final action on the Thornton Township complaints to the Cook County Assessor on February 28, 2024, as the Board of Review Notes on Appeal reflects. https://www.cookcountyboardofreview.com/sites/g/files/ywwepo261/files/document/file/2024-03/ResultsDates23.pdf (accessed August 6, 2026). This was done pursuant to section 16-125 of the Property Tax Code. 35 ILCS 200/16-125. Thus, the statutory deadline for the appeal petition to PTAB was March 29, 2024, which was 30 days after the February 28, 2024, transmittal date. The appeal petition for the 2023 assessment was not submitted to PTAB until May 10, 2025, more than a year past the deadline. Therefore, section 16-160 of the Property Tax Code does not provide a basis for PTAB to exercise jurisdiction over this appeal.

Another provision of the Property Tax Code, section 16-185, authorizes direct appeals of assessments to PTAB under limited circumstances, but those circumstances are not present here. That provision states:

> 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 decision for such subsequent year or years directly to the Property Tax Appeal Board.

35 ILCS 200/16-185. This provision can open a 30-day window for an appellant to appeal an assessment to PTAB without first filing a complaint with the board of review. This 30-day window becomes available only if PTAB issues a decision reducing the subject property's assessment for a previous year in the same three-year general assessment period. PTAB's docketing records indicate that it did not issue any such decision. Moreover, Section II of PTAB's residential appeal form has a space for appellants to indicate if they are submitting a direct appeal to PTAB under section 16-185. The appellant left this space blank on both residential appeal forms that were submitted in this case for 2023 and instead indicated on the second appeal form that they were appealing from a board of review decision.

Under these circumstances, neither section 16-160 nor section 16-185 provides a basis for PTAB to exercise jurisdiction over this appeal. PTAB recognizes that the board of review did not raise any jurisdictional issue in this case, but PTAB cannot act in the absence of statutory authority even if the parties do not object. The same is true of courts, as judges have the obligation to consider their jurisdiction and dismiss a case where jurisdiction is lacking even if the parties do not raise the issue. See People v. Smith, 228 Ill. 2d 95, 104 (2008). Accordingly, because there is no statutory basis for PTAB to exercise jurisdiction over this appeal, it must be dismissed.

Furthermore, under a Board rule, the appellant was required to submit with the appeal petition a copy of the board of review decision being appealed or the prior PTAB decision creating the right to a direct appeal. 86 Ill. Admin. Code § 1910.30(e)(2). Appellant failed to do this, even after the incomplete letter was sent mentioning the deficiency and giving appellant 30 days to address it. This failure to provide all required information with the appeal petition is an alternative basis for dismissal. See 86 Ill. Admin. Code § 1910.30(k).

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: September 15, 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

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