



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

APPELLANT: Luke Figge
DOCKET NO.: 24-04633.001-R-1
PARCEL NO.: 29-05.0-201-044

The parties of record before the Property Tax Appeal Board are Luke Figge, the appellant; and the Sangamon County Board of Review.

The appellant filed the appeal challenging the assessment for the 2024 tax year. Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds it has **No Jurisdiction** over the appeal and the appeal is dismissed.

**LAND: DISMISSED
IMPR.: DISMISSED
TOTAL: DISMISSED**

Statement of Jurisdiction

As discussed below, the Board finds the appellant did not timely file the appeal from a notice of the Sangamon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it does not have jurisdiction over the parties or the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 2,150 square feet of living area. The dwelling is three years old. Features of the home include a basement, central air conditioning, a fireplace, and a three-car garage. The property has a .75 acre site and is located in Chatham, Chatham Township, Sangamon County.

The appellant's appeal is based on a contention of law. The appellant states that the subject should be "exempt" from the township multiplier due to the Village of Chatham's failure to provide a suitable road to the appellant's subdivision and due to the Village's failure to prevent a neighboring development from burning debris and producing a noxious odor, which the appellant asserts lowers the value of the property. With the appeal, the appellant submitted a copy of the board of review final decision for the 2023 tax year.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of the assessment and was found in default by letter dated January 15, 2026.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property should be reduced pursuant to Sections 9-160 and 9-180 of the Property Tax Code. (35 ILCS 200/9-160 and 9-180). 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it does not have jurisdiction over this appeal.

The Board finds Section 16-160 of the Property Tax Code provides for the Board's jurisdiction as follows: "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 [...] 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." 35 ILCS 200/16-160.

In accordance with this statutory authority, Section 1910.30(a) of the rules of the Property Tax Appeal Board provides that the taxpayer must file an appeal within 30 days of the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 of the Property Tax Code (35 ILCS 200/16-125) its final action on the township in which the property is located, whichever is later. (86 Ill. Admin. Code §1910.30(a)). This framework requires as a prerequisite to filing an appeal with the Property Tax Appeal Board a decision from the board of review pertaining to the assessment of the property for the tax year at issue.

Based on this record the Property Tax Appeal Board finds that the appellant's appeal petition was not timely filed, that the Board therefore lacks jurisdiction over this appeal, and the appeal is hereby dismissed.

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: June 16, 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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