

Property Tax Appeal Board Points of Emphasis

Although we are on a record pace in decision writing this year, we have also received over 14,000 new 2006 appeals. Your assistance is greatly needed to allow our staff to process this backlog as efficiently as possible in order to allow appellants a reasonable response time. Your cooperation, and your input, is very much appreciated. We believe that the points of emphasis that follow will benefit all parties.

To help us "help you," please keep in mind the following:

- Be certain that your appeal forms are complete and sufficient numbers of copies of evidence are submitted.
- Be sure to include two copies of the Board of Review (B/R) final decision (and re-review, if applicable). Even if you are filing off of a re-review, provide the original Final Decision of the B/R.

Failure to do either of the above will result in dismissal of the appeal

- For multiple parcel appeals, please utilize the Addendum to Petition form; in this instance, do not submit separate appeal forms for each Property Index Number.
- Printouts of the subject property and comparables from the Assessor's Office will help clarify a proper value and better enable our hearing officers to prepare for a hearing. If not previously provided, these may well be "requested" at hearing.
- Please do not send in correspondence for a docket until after you have received a docket number. This includes withdrawals, evidence or requests for extensions.
- When sending correspondence, please copy all parties.
- When withdrawing appeals, please do so in a timely fashion (that is, before they are set for hearing).
- Do not request a hearing unless you can add something substantive to the evidence submitted.

After your "ready for hearing" letter has been issued:

- When negotiating a settlement, please do not wait until a day before the hearing to do so. Also, please try to settle your cases as a triennial if you have multiple years pending before the Property Tax Appeal Board (PTAB).
- If you need to postpone your hearing, you will need to provide "good cause" such as hospitalization of a key witness or your need to be in court on another case.

When preparing for hearings:

- Realize that at PTAB, to receive a favorable decision, vacancy alone is not sufficient, nor is an income statement prepared by an attorney sufficient, without supporting market derived data.
- If the basis for an appeal is "contention of law," then provide a supporting brief, with legal authority for your argument.
- Please have your witnesses at the hearing, especially the appraisers who wrote the appraisals.
- Use rebuttal wisely to show why the board of review's or intervener's evidence should be given less weight in our analysis.

At hearing:

- Your closing argument should focus on why the Board of Review's or intervener's evidence should not be considered sufficient and why your evidence is superior.

Once you receive your decision:

- You have 35 days from the decision date to file a complaint for administrative review.
- You can get an amended decision within the 35 day administrative review filing period for clerical errors only (we will no longer honor a stipulation after a Board-approved decision has been issued). If you have a stipulation that was not submitted until after the decision was issued, you will need to file a complaint for administrative review to seek to have the matter remanded back to PTAB for issuance of a decision in accordance with the assessment agreement.
- If PTAB has issued a decision reducing the assessment after the board of review has adjourned or is no longer accepting assessment complaints for the subsequent assessment year, you can file an appeal directly to PTAB within 30-days of the Board's decision. The Property Tax Code (PTC) also provides that if PTAB issues a decision reducing the assessment on an owner occupied dwelling that reduction is to remain in effect for the remainder of the general assessment period subject to equalization. You can request a so-called "rollover" within 30 days of the decision IF the result is a reduction, the R1 property is owner occupied and it is part of the same triennial assessment (you must note this on the application, see rule 1910.50(i) for more details). If a "rollover" is the basis of the appeal, submit a brief citing section 16-185 of the PTC explaining the property is owner occupied and that PTAB granted a reduction, while providing a copy of the decision and indicating the assessment years are within the same triennial assessment period. Please note the PTC is silent with respect to mandating the carrying forward of PTAB assessment reductions for industrial and commercial properties through the remainder of the general assessment period.
- For commercial and industrial appeals, given that the PTC does not speak to "rollovers" for these classes, you can file an appeal with the same evidence as long as it is reflective of the fair market value of the assessment year in question. On the petition filed with PTAB, please make reference to any previous appeals that may be pending or closed involving the same property. This may allow for consolidation and efficiency as well as consistent decisions if evidence is identical.