



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**MAURO GLORIOSO**  
*Chairman*

**STEVEN M. WAGGONER**  
*Acting Executive Director*

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April 10, 2018

Robb Perry  
1713 Marion Avenue  
Mattoon, IL 61938

RE: Board Meeting

Dear Mr. Perry:

On behalf of the Board members, thank you for your participation in the April 10, 2018, meeting of the Property Tax Appeal Board.

Thank you and your associates for explaining your concerns and issues with the assessment practices occurring in Coles County. Please be advised that these issues may be raised in the individual appeals filed with the Property Tax Appeal Board from decisions issued by the Coles County Board of Review.

Please note that the only power and authority placed in the Property Tax Appeal Board by statute is to receive appeals from decisions of the Board of Review (35 ILCS 200/16-160), make rules of procedure (35 ILCS 200/16-180), conduct hearings (35 ILCS 200/16-170), and make a decision on the appeal (35 ILCS 200/16-185). The only types of appeal provided for in the statute are by "any taxpayer dissatisfied with the decision of a board of review as such decision pertains to an assessment of his property for taxation purposes or any taxing body that has an interest in the decision of the board of review on an assessment made by any local assessment officer." (See *People ex rel. Thompson v. Property Tax Appeal Board*, 22 Ill.App.3d 316, 322 (2<sup>nd</sup> Dist. 1974); and *Geneva Comm. Unit School Dist. No. 304 v. Property Tax Appeal Board*, 296 Ill.App.3d 630, 634 (2<sup>nd</sup> Dist. 1998)). The Property Tax Appeal Board authority is limited to determining the correct assessment of property under appeal. (35 ILCS 200/16-180). The Property Tax Appeal Board has no authority to take any action against the Board of Review, the Supervisor of Assessments, their employees or their agents.

(continued Page 2)

**BOARD MEMBERS**

Kevin L. Freeman  
*Chicago*

Jim Bilotta  
*Lockport*

Robert J. Steffen  
*South Barrington*

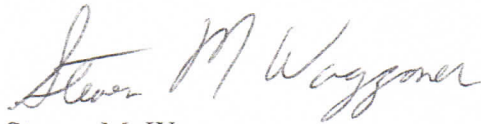
Dana D. Kinion  
*Springfield*

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As discussed in the meeting you may seek recourse through the courts, which you stated you are engaged in; the Coles County State's Attorney's Office; or the Illinois Attorney General.

Again, thank you for attending the Board meeting.

Respectively yours,

A handwritten signature in cursive script that reads "Steven M. Waggoner". The signature is written in dark ink and is positioned above the printed name.

Steven M. Waggoner  
Acting Executive Director  
Property Tax Appeal Board

CC: Mauro Glorioso, Chairman Property Tax Appeal Board