TAX - ILLINOIS

Shawnee Community Unit School District No. 84 v. Illinois Property Tax Appeal Board

Supreme Court of Illinois - May 23, 2024 - N.E.3d - 2024 IL 128731 - 2024 WL 2341276

School district filed direct appeal from Property Tax Appeal Board's (PTAB) denial of its motions to dismiss taxpayer's appeals from final property tax assessments imposed by county board of review for taxpayer's power plant and appealed from PTAB's decisions reducing assessments for two tax years, and county board of review joined in the appeal.

The Appellate Court affirmed. School district's petition for leave to appeal was granted.

The Supreme Court held that:

- Statutory requirement that a taxpayer who wishes to file a tax objection complaint in circuit court pay the contested taxes does not apply to initiating and maintaining an administrative appeal filed with PTAB;
- County collector's applications for judgments and orders of sale for the delinquent taxes did not divest PTAB of its jurisdiction to review taxpayer's properly filed appeals; and
- Circuit court's entry of orders for judgment and tax sales with respect to taxpayer's delinquent property taxes did not estop taxpayer from challenging in administrative appeals the correctness of the assessments.

Statutory requirement that a taxpayer who wishes to file a tax objection complaint in circuit court challenging a property tax assessment pay the contested taxes does not apply to a taxpayer's initiation and maintenance of an administrative appeal filed with the Property Tax Appeal Board (PTAB) challenging a property tax assessment.

Property Tax Appeal Board's (PTAB) jurisdiction for taxpayer's appeals from final property tax assessments imposed by county board of review for taxpayer's power plant for two tax years, which jurisdiction PTAB acquired when taxpayer timely filed its petitions for appeal, was not divested when circuit court acquired jurisdiction for county collector's applications for judgments and orders of sale regarding the delinquent taxes for those two tax years.

Circuit court's entry of orders for judgments and tax sales with respect to taxpayer's delinquent property taxes for its power plant for two tax years did not constitute conclusive determinations of the assessments for those two tax years, as purported basis for estopping taxpayer from obtaining relief from Property Tax Appeal Board (PTAB) pursuant to appeals from final property tax assessments imposed by county board of review; circuit court would have lacked statutory authority to review correctness of contested assessments when county collector applied for judgments and orders of sale.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com