



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

APPELLANT: Allied Waste Industries, Inc.  
DOCKET NO.: 07-02706.001-C-3 through 07-02706.003-C-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Allied Waste Industries, Inc., the appellant, by attorney Patrick J. Cullerton of Thompson Coburn, LLP, in Chicago; and the Vermilion County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Vermilion County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-02706.001-C-3	23-16-400-028-0060	368,204	0	\$368,204
07-02706.002-C-3	23-21-200-001-0060	807,216	19,338	\$826,554
07-02706.003-C-3	23-22-100-001-0060	240,749	4,133	\$244,882

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a sanitary landfill located on 274.86 acres of land. The landfill is divided into two units. Unit #1 is the original portion of the landfill and has 56 acres. Unit #1 was permitted to accept waste in 1972 and closed in 1993. Upon closing unit #1, unit #2 began accepting waste for its 96 permitted acres. As of January 1, 2007, 53.4 acres of the total 96 acres were developed and is filled to 86.4% of its capacity. The subject property is located in Danville Township, Vermilion County, Illinois.

The appellant timely submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of fair market value. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property. The appraiser developed two of the three traditional approaches in estimating fair market value for the subject property of \$4,300,000 as of January 1, 2007. The appellant also submitted the Vermilion County Board of Review's final decisions regarding

the subject property. The subject parcels' have a total assessment of \$2,559,163, which reflects an estimated market value of \$7,643,856 using Vermilion County's 2007 three year median level of assessments of 33.48% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. Therefore, the Vermilion County Board of review was found to be in default.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject parcels' assessments are warranted.

The appellant in this appeal submitted an appraisal estimating the subject property has a fair market value of \$4,300,000 as of January 1, 2007. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board finds the best and only evidence of the subject property's fair market value is the appraisal submitted by the appellant estimating a fair market value of \$4,300,000. The subject parcels' total assessment of \$2,559,163 reflects an estimated market value of \$7,643,85, which is considerably higher than the appraisal submitted by the appellant. Therefore, a reduction in the subject parcels' assessments are warranted. Since fair market value has been established, Vermilion County's 2007 three-year median level of 33.48% assessments shall apply.

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.

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Chairman

*K. L. Ferr*

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Member

*Mark Morris*

\_\_\_\_\_  
Member

*Frank J. Grief*

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Member

*Shawn P. Loras*

\_\_\_\_\_  
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: May 20, 2011

*Allen Castrovillari*

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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 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 the subsequent year 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.

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.