



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

APPELLANT: Merisant Company
DOCKET NO.: 07-02780.001-I-3
PARCEL NO.: 03-02-23-100-014

The parties of record before the Property Tax Appeal Board are Merisant Company, the appellant, by attorney Jackson E. Donley in Springfield; the Kankakee County Board of Review; and the Manteno School District #5, intervenor, by attorney Frederic S. Lane of Robbins, Schwartz, Nicholas, Lifton & Taylor, in Chicago.

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 **Kankakee** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$265,240
IMPR: \$1,074,760
TOTAL: \$1,340,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17.30 acre site improved with a one-story industrial building with approximately 112,000 square feet of building area. The majority of the building was built in 1989 with additions in 1995, 1996 and 1997. The subject improvement is a steel framed building over poured concrete footings with six to eight inch concrete floors. The exterior walls are insulated steel sandwich panels and painted concrete block and brick on the office section. The manufacturing area contains approximately 83,644 square feet of building area, the warehouse contains approximately 10,000 square feet of building area and there are approximately 17,493 square feet of office space. The subject has 16 to 20 feet of clear ceiling height and 12 dock doors with levelers. The property has a land to building ratio of 6.69:1 and is located in Manteno, Manteno Township, Kankakee County.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-00283.001-I-3. In that appeal, the Property Tax Appeal

Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal reducing the subject's assessment to \$1,340,000.

The parties to this proceeding prior to hearing adopted the testimony of the prior 2006 appeal (Docket No. 06-00283.001-I-3) and waived the hearing in this proceeding. In addition, a Stipulation of Assessment(s) by the Parties was executed in Docket No. 07-02780.001-I-3 by the board of review and the intervenor proposing an assessment reduction to \$1,340,000. By correspondence dated March 20, 2012, the appellant was given 30 days to accept or reject the proposed assessment reduction.

The intervenor by correspondence dated March 21, 2012 contended that pursuant to Section 1910.55(c) of the Official Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.55). Citing to the rule that "failure to object within the 30-day period to the proposed assessment shall be considered acceptance of the stipulation or assessment agreement and the Board shall issue a decision in accordance with the stipulation or agreement," the intervenor requested that the Property Tax Appeal Board enforce the proposed stipulation.

The appellant did not respond to the Property Tax Appeal Board by the established deadline.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds that the assessed valuation proposed by the board of review and the intervenor is appropriate.

Moreover, the Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate which is identical to the proposed assessment presented by the board of review and the intervenor.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: June 22, 2012

Allen Castrovillari

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.