



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

APPELLANT: 820 East Office Park Condo Assoc.
DOCKET NO.: 07-03975.001-C-3 through 07-03975.103-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 820 East Office Park Condo Assoc., the appellant, by attorney Michael J. Torchalski, of the Law Office of Michael J. Torchalski, P.C in Crystal Lake; the McHenry County Board of Review; and the Prairie Grove C.S.D. #46 intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton & Taylor, Ltd., in Chicago.

Initially in response to the appeal, the board of review submitted an appraisal and proposed stipulations on all of the parcels which are the subject of this appeal. The appellant and two intervenors¹ involved in the matter at that time were notified of the proposed stipulation and required to respond by March 19, 2009 if the offer was not acceptable.

In response thereto and by correspondence dated March 18, 2009, the appellant outlined a counter-offer proposed assessment for the subject property, including a proposal that no change in assessment occur for certain parcels. The appellant followed this up with a more detailed settlement proposal dated March 24, 2009 and served on all parties which specified that 34 parcels would have no change in assessment. The board of review and intervenor Prairie Grove C.S.D. #46 were both notified of this suggested agreement by a Property Tax Appeal Board letter dated April 20, 2009; said letter gave each party thirty (30) days to respond if the offer was not acceptable. The letter further specified, "If this amount is not acceptable to you, you must inform the Property Tax Appeal Board in writing by May 20, 2009, or a decision may be issued in accordance with the appellant's request." The intervenor Prairie Grove C.S.D. #46, through correspondence dated May 20, 2009, rejected the proposed stipulation. The board of review did not respond to the Property Tax Appeal Board by the established deadline.

After a conference call/settlement conference held with the parties by the Property Tax Appeal Board on December 2, 2009, the Property Tax Appeal Board granted the intervenor Prairie Grove

¹ Intervenor Community High School District #155 failed to timely submit its evidence and/or seek a further extension of time to do so; said intervenor was found in default in this matter by correspondence dated April 20, 2009.

C.S.D. #46 a final extension in response to its request dated January 22, 2009 to submit its evidence in this proceeding by February 1, 2010 (see letter dated December 3, 2009). By correspondence dated January 29, 2010, the intervenor Prairie Grove C.S.D. #46 adopted the evidence submitted by the board of review.

Pursuant to the Rules of the Property Tax Appeal Board, Section 1910.99(a):

Any party to an appeal before the Property Tax Appeal Board is allowed to adopt the evidence of another party to the appeal; however, if a party adopts the evidence of another party, the adopting party shall be precluded from withholding its authorization for settlement of an appeal if the party with whom it adopted evidence reaches an agreement in the pending appeal. The adopting party shall be bound by the terms of the stipulation or agreement. (86 Ill. Admin. Code §1910.99(a)). [Emphasis added.]

In this proceeding, the board of review did not timely respond to the appellant's proposed assessment request for the subject property, thereby accepting the same. Thereafter, the intervenor Prairie Grove C.S.D. #46 adopted the evidence submitted by the board of review which, pursuant to Section 1910.99(a), results in intervenor's adoption of the board of review's acquiescence to the appellant's proposed stipulation.

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 appellant is appropriate.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction and no change² in the assessment of the property as established by the **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-03975.001-C-3	14-34-178-001	5,893	21,190	\$27,083
07-03975.002-C-3	14-34-178-002	5,893	21,190	\$27,083

² The parcels marked with an asterisk have had no change in 2007 assessments. These parcels have been drawn from the appellant's unsigned Motion To Voluntarily Dismiss Certain Appeals that was filed in conjunction with the appellant's proposed stipulations on the remaining parcels. As to these asterisked parcels, the resultant assessment, whether the appeal as to these certain parcels were voluntarily withdrawn before the Property Tax Appeal Board or were determined to have no change in assessment by the Property Tax Appeal Board, is the same.

07-03975.003-C-3	14-34-178-003	5,893	21,190	\$27,083
07-03975.004-C-3	14-34-178-004	5,893	21,190	\$27,083
07-03975.005-C-3	14-34-178-005	5,893	21,190	\$27,083
07-03975.006-C-3	14-34-178-006	5,893	21,190	\$27,083
07-03975.007-C-3	14-34-178-008	5,893	21,190	\$27,083
07-03975.008-C-3	14-34-178-009	5,893	21,190	\$27,083
07-03975.009-C-3	14-34-178-010	5,893	21,190	\$27,083
07-03975.010-C-3	14-34-178-011	5,893	21,190	\$27,083
*07-03975.011-C-3	14-34-178-012	5,893	17,625	*\$23,518
07-03975.012-C-3	14-34-178-013	5,893	21,190	\$27,083
07-03975.013-C-3	14-34-178-014	5,893	21,190	\$27,083
07-03975.014-C-3	14-34-178-015	5,893	21,190	\$27,083
07-03975.015-C-3	14-34-178-016	5,893	21,190	\$27,083
07-03975.016-C-3	14-34-178-017	5,893	21,190	\$27,083
07-03975.017-C-3	14-34-178-018	5,893	21,190	\$27,083
07-03975.018-C-3	14-34-178-019	5,893	21,190	\$27,083
07-03975.019-C-3	14-34-178-020	5,893	21,190	\$27,083
07-03975.020-C-3	14-34-178-029	5,893	21,190	\$27,083
07-03975.021-C-3	14-34-178-030	5,893	18,065	\$23,958
07-03975.022-C-3	14-34-178-031	5,893	21,190	\$27,083
07-03975.023-C-3	14-34-178-032	5,893	21,190	\$27,083
07-03975.024-C-3	14-34-178-033	5,893	21,190	\$27,083
07-03975.025-C-3	14-34-178-034	5,893	21,190	\$27,083
07-03975.026-C-3	14-34-178-035	5,893	18,065	\$23,958
07-03975.027-C-3	14-34-178-036	5,893	21,190	\$27,083
07-03975.028-C-3	14-34-178-037	5,893	21,190	\$27,083
07-03975.029-C-3	14-34-178-038	5,893	21,190	\$27,083
07-03975.030-C-3	14-34-178-039	5,893	21,190	\$27,083
07-03975.031-C-3	14-34-178-040	5,893	21,190	\$27,083
07-03975.032-C-3	14-34-178-041	5,893	21,190	\$27,083
07-03975.033-C-3	14-34-178-042	5,893	21,190	\$27,083
07-03975.034-C-3	14-34-178-043	5,893	21,190	\$27,083
07-03975.035-C-3	14-34-178-044	5,893	21,190	\$27,083
07-03975.036-C-3	14-34-178-045	5,893	18,065	\$23,958
07-03975.037-C-3	14-34-178-046	5,893	21,190	\$27,083
07-03975.038-C-3	14-34-178-047	5,893	21,190	\$27,083
07-03975.039-C-3	14-34-178-048	5,893	18,065	\$23,958
07-03975.040-C-3	14-34-178-049	5,893	21,190	\$27,083
07-03975.041-C-3	14-34-178-050	5,893	21,190	\$27,083
07-03975.042-C-3	14-34-178-051	5,893	18,065	\$23,958
07-03975.043-C-3	14-34-178-052	5,893	18,065	\$23,958
*07-03975.044-C-3	14-34-178-053	5,893	18,045	*\$23,938
*07-03975.045-C-3	14-34-178-054	5,893	17,552	*\$23,445
*07-03975.046-C-3	14-34-178-055	5,893	18,045	*\$23,938
*07-03975.047-C-3	14-34-178-056	5,893	17,460	*\$23,353
07-03975.048-C-3	14-34-178-057	5,893	21,190	\$27,083

07-03975.049-C-3	14-34-178-058	5,893	21,190	\$27,083
07-03975.050-C-3	14-34-178-059	5,893	21,190	\$27,083
07-03975.051-C-3	14-34-178-060	5,893	21,190	\$27,083
07-03975.052-C-3	14-34-178-061	5,893	21,190	\$27,083
07-03975.053-C-3	14-34-178-062	5,893	21,190	\$27,083
07-03975.054-C-3	14-34-178-063	5,893	21,190	\$27,083
07-03975.055-C-3	14-34-178-064	5,893	21,190	\$27,083
07-03975.056-C-3	14-34-178-065	5,893	21,190	\$27,083
07-03975.057-C-3	14-34-178-066	5,893	21,190	\$27,083
07-03975.058-C-3	14-34-178-067	5,893	21,190	\$27,083
07-03975.059-C-3	14-34-178-068	5,893	21,190	\$27,083
07-03975.060-C-3	14-34-178-069	5,893	21,190	\$27,083
07-03975.061-C-3	14-34-178-070	5,893	21,190	\$27,083
07-03975.062-C-3	14-34-178-071	5,893	21,190	\$27,083
07-03975.063-C-3	14-34-178-072	5,893	21,190	\$27,083
*07-03975.064-C-3	14-34-178-073	5,893	8,695	*\$14,588
07-03975.065-C-3	14-34-178-074	5,893	21,190	\$27,083
*07-03975.066-C-3	14-34-178-075	5,893	8,679	*\$14,572
07-03975.067-C-3	14-34-178-076	5,893	21,190	\$27,083
07-03975.068-C-3	14-34-178-077	5,893	21,190	\$27,083
07-03975.069-C-3	14-34-178-078	5,893	21,190	\$27,083
07-03975.070-C-3	14-34-178-079	5,893	21,190	\$27,083
07-03975.071-C-3	14-34-178-080	5,893	21,190	\$27,083
07-03975.072-C-3	14-34-178-081	5,893	21,190	\$27,083
07-03975.073-C-3	14-34-178-082	5,893	21,190	\$27,083
07-03975.074-C-3	14-34-178-083	5,893	21,190	\$27,083
07-03975.075-C-3	14-34-178-084	5,893	21,190	\$27,083
*07-03975.076-C-3	14-34-178-085	5,893	8,533	*\$14,426
07-03975.077-C-3	14-34-178-086	5,893	18,065	\$23,958
*07-03975.078-C-3	14-34-178-087	5,893	8,533	*\$14,426
*07-03975.079-C-3	14-34-178-088	5,893	8,533	*\$14,426
*07-03975.080-C-3	14-34-178-089	5,893	8,533	*\$14,426
*07-03975.081-C-3	14-34-178-090	5,893	8,533	*\$14,426
*07-03975.082-C-3	14-34-178-091	5,893	8,533	*\$14,426
*07-03975.083-C-3	14-34-178-092	5,893	8,533	*\$14,426
*07-03975.084-C-3	14-34-178-093	5,893	8,635	*\$14,528
*07-03975.085-C-3	14-34-178-094	5,893	8,635	*\$14,528
*07-03975.086-C-3	14-34-178-095	5,893	8,635	*\$14,528
*07-03975.087-C-3	14-34-178-096	5,893	8,635	*\$14,528
*07-03975.088-C-3	14-34-178-097	5,893	8,635	*\$14,528
*07-03975.089-C-3	14-34-178-098	5,893	8,635	*\$14,528
*07-03975.090-C-3	14-34-178-099	5,893	8,635	*\$14,528
*07-03975.091-C-3	14-34-178-100	5,893	8,635	*\$14,528
*07-03975.092-C-3	14-34-178-101	5,893	8,739	*\$14,632
*07-03975.093-C-3	14-34-178-102	5,893	8,739	*\$14,632
*07-03975.094-C-3	14-34-178-103	5,893	8,283	*\$14,176

*07-03975.095-C-3	14-34-178-104	5,893	8,739	*\$14,632
*07-03975.096-C-3	14-34-178-105	5,893	8,739	*\$14,632
*07-03975.097-C-3	14-34-178-106	5,893	8,739	*\$14,632
*07-03975.098-C-3	14-34-178-107	5,893	8,739	*\$14,632
*07-03975.099-C-3	14-34-178-108	5,893	8,739	*\$14,632
*07-03975.100-C-3	14-34-178-109	5,893	8,739	*\$14,632
*07-03975.101-C-3	14-34-178-110	5,893	8,739	*\$14,632
*07-03975.102-C-3	14-34-178-111	5,893	8,739	*\$14,632
*07-03975.103-C-3	14-34-178-112	5,893	8,739	*\$14,632

Subject only to the State multiplier as applicable.

(Continued on Page 6)

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: July 23, 2010

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.