



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

APPELLANT: Minooka Community High School District No. #111 and
Minooka Community Consolidated School District No.
#201
DOCKET NO.: 08-01591.001-I-1 through 08-01591.003-I-1
PARCEL NO.: See Page 2

The parties of record before the Property Tax Appeal Board are Minooka Community High School District No. #111 and Minooka Community Consolidated School District No. #201, the appellants, by attorney John F. Canna of Canna and Canna, Ltd., Orland Park; the Grundy County Board of Review; and Equistar Chemicals, L.P., the intervenor, by attorney Thomas M. Atherton of Bose, McKinney & Evans, LLP, Indianapolis, Indiana.

Prior to the hearing, the parties reached a tentative agreement as to the correct assessment of the subject property. On June 16, 2014, pursuant to Section 9-45 of the Property Tax Code (35 ILCS 200/9-45), the Circuit Court of Grundy County, Illinois Thirteenth Judicial Circuit (Case No. 14-MR-63) approved the Joint Motion to Approve Settlement Agreement and Grant Declaratory Judgment¹. The Declaratory Judgment accompanied by a signed assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Grundy** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties, as approved by

¹ Parties to the Declaratory Judgment were Equistar Chemicals, L.P., Plaintiff, represented by Thomas M. Atherton of Bose, McKinney & Evans, LLP, Indianapolis, Indiana; Minooka Community High School District No. #111, Minooka Community Consolidated School District No. #201, Aux Sable Township, Aux Sable Highway Department, Joliet Community College, Minooka Fire Protection District, Morris Fire and Ambulance District, Morris High School District No. #101, Saratoga Elementary School District No. 60-C, the Village of Channahon and Three Rivers Library District, Defendants, represented by attorney John F. Canna of Canna and Canna, Ltd., Orland Park, Illinois; and Grundy County, the Grundy County Supervisor of Assessments, the Grundy County Board of Review and the Grundy County Treasurer, also named as Defendants, represented by the Grundy County State's Attorney, Jason Helland.

Docket No: 08-01591.001-I-1 through 08-01591.003-I-1

the Circuit Court of Grundy County, is proper and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-01591.001-I-1	03-20-200-011	277,020	40,438,391	\$40,715,411
08-01591.002-I-1	03-21-100-003	277,020	38,863,202	\$39,140,222
08-01591.003-I-1	03-20-400-001	144,367	0	\$144,367

Subject only to the State multiplier as applicable.

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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.



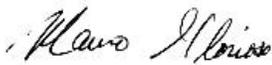
Chairman



Member



Member



Member



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: August 22, 2014



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.