



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

APPELLANT: Crest Hill Land Dev LLC  
DOCKET NO.: 09-00809.001-C-1  
PARCEL NO.: 11-04-30-102-004-0000

The parties of record before the Property Tax Appeal Board are Crest Hill Land Dev LLC, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd., in Oak Lawn, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Will County Board of Review is warranted. The valuation of the property is:

**LAND:** \$1,139  
**IMPR.:** \$10,360  
**TOTAL:** \$11,499

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 2.24-acres of land area is purportedly improved with a water tower and water pump building. The property is located in Lockport Township, Will County.

This matter is before the Property Tax Appeal Board on a motion to dismiss filed by the Will County Board of Review. In the motion, the board of review contends that the structures on the subject property were constructed for the City of Crest Hill as part of their utility system, but the City of Crest Hill did not take ownership of the property until December 28, 2009. The board of review also asserted that the appellant did not pay the 2009 property taxes and a third party has since purchased the taxes from the Will County Clerk. Based on the foregoing assertions, the board of review contends that the appellant does not have ownership due to the tax sale and the proper appellant would be the City of Crest Hill. Furthermore, given these assertions that the use of the property is for municipal utility service, the board of review believes this matter concerns the question of exemptions and should be heard before the Illinois Department of Revenue. Based on the foregoing, the Will County

Board of Review has requested that the Property Tax Appeal Board find that it lacks jurisdiction in this matter.

The appellant was notified of the pending motion and failed to file a response within the time allotted to do so.

The Property Tax Appeal Board finds that a "Notice of Final Decision On Assessed Value By The Board of Review County of Will" was issued on January 20, 2010 establishing a final total assessment of \$11,499.

Pursuant to Section 16-160 of the Property Tax Code (35 ILCS 200/16-160), "any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review."

Based upon the notice issued by the Will County Board of Review and Section 16-160 of the Property Tax Code, the appellant through legal counsel postmarked an appeal to the Property Tax Appeal Board on February 16, 2010. Based on these facts, the Property Tax Appeal Board finds it has jurisdiction over the instant appeal as the appeal which was postmarked within 30 days of the notice dated January 20, 2010. Therefore, the dismissal motion must be denied since the Board has jurisdiction over the subject matter of this appeal.

However, the appellant through legal counsel indicated on the Commercial Appeal form that the basis of this appeal was a contention of law. Along with the initial appeal filing, counsel for the appellant requested an extension of time in a cover letter to submit "appraisals and documents from our clients and the appraiser."

The Property Tax Appeal Board granted an extension of time to April 7, 2011 for the appellant to submit evidence or seek an additional extension of time to do so. By correspondence dated January 11, 2011, counsel for the appellant submitted three copies "of the appraisal report being submitted as evidence on the above property." As shown on the Executive Summary, page 1 of the 40-page appraisal report, the property being appraised is a "strip center" described as a retail building with a gross building area of 22,750 square feet and a parcel number of "04-30-201-002."<sup>1</sup> This appraisal has a value conclusion of \$1,900,000 for the property being appraised. No other evidence or argument concerning the subject property or in support of an

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<sup>1</sup> The Property Tax Appeal Board takes notice that an appeal on parcel 11-04-30-201-002-0000 in Will County was previously decided for tax year 2009 under Docket No. 09-00811.001-C-3 based on a stipulation of the parties. The Board further takes notice that a copy of the same appraisal report submitted in the instant appeal was presented as the appellant's evidence in Docket No. 09-00811.001-C-3. (86 Ill.Admin.Code §1910.90(i)).

assessment reduction for the subject property was presented with this filing.

Based on the foregoing, the appellant requested a reduction in the subject's land assessment to \$1 and a zero improvement assessment for its 2009 assessment of the subject property.

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 appellant contends the subject property was being improperly assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The appellant failed to provide any information to establish a disparity among assessments within the assessment jurisdiction by clear and convincing evidence as to the subject property.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). *Official Rules of the Property Tax Appeal Board*, 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill.Admin.Code §1910.65(c). [Emphasis added.] The Board finds the appellant has not presented an appraisal of the subject property known as parcel number 11-04-30-102-004-0000.

As highlighted by the Appellate Court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2<sup>nd</sup> Dist. 2008), it is the appellant or contesting party that has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. *Id.* at 914. The Property Tax Appeal Board finds on this record that the appellant did not sustain his burden under Section 1910.63(b) which provides that:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

86 Ill.Admin.Code §1910.63(b). The appellant provided no equity comparables or market data demonstrating that the subject was

inequitably assessed or that the assessment was excessive in relation to the property's market value.

Based on this record the Board finds the appellant's submission is insufficient as a matter of law to challenge the correctness of the assessment. As a result the Board finds the appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property as required by section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(b)).

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

*Mark Morris*

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: July 20, 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.