



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

APPELLANT: Market Place in Glen Ellyn /
Ramco-Gershensen Properties Trust
DOCKET NO.: 09-04149.001-C-3 through 09-04149.004-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Market Place in Glen Ellyn / Ramco-Gershensen Properties Trust, the appellant, by attorney James P. Regan of Fisk Kart Katz and Regan, Ltd., Chicago; the DuPage County Board of Review; and the intervenors, Community Consolidated School Dist. No. 89 and Glenbard Township High School Dist. No. 87, by attorney Ares G. Dalianis of Franczek Radelet P.C., Chicago.

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 DuPage County Board of Review is warranted due to the failure of the appellant to submit the original certified transcript of the hearing. The assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-04149.001-C-3	05-23-104-006	2,085,000	3,191,470	\$5,276,470
09-04149.002-C-3	05-23-104-007	1,042,500	1,375,380	\$2,417,880
09-04149.003-C-3	05-23-104-037	1,393,920	2,762,970	\$4,156,890
09-04149.004-C-3	05-23-104-038	110,000	0	\$110,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with three one-story retail buildings with a gross building area of 171,749 square feet and a gross leasable area of 163,054 square feet. The buildings were constructed in stages beginning in 1959 with the final phase being completed in 1996. The property has a site with 548,570 square feet of land area resulting in a land to building ratio of 3.36:1. The property is commonly known as Market Plaza Shopping Center. The property is located in Glen Ellyn, Milton Township, DuPage County.

Pursuant to notice, a hearing was held in the referenced appeal at the offices of the DuPage County Board of Review beginning at 9:00 AM on October 23, 2012. In accordance with the hearing

notice dated September 5, 2012, and in accordance with section 16-190 of the Property Tax Code and section 1910.98(a) of the rules of the Property Tax Appeal Board, the appellant, at its own expense, was required to have a court reporter at the hearing because the appellant's requested change in assessment was greater than \$100,000. (35 ILCS 200/16-190; 86 Ill.Admin.Code 1910.98(a)). A court reporter was present at the hearing during which witnesses were called and evidence presented by the appellant and intervening taxing districts. The DuPage County Board of Review submitted no evidence and was found in default by letter dated July 18, 2012.

The record contains an appraisal of the subject property submitted by the appellant estimating the property had a market value of \$19,240,000 as of January 1, 2009. The record also has an appraisal submitted by the intervening taxing districts estimating the subject property had a market value of \$34,300,000 as of January 1, 2009. The subject's total assessment of \$11,961,240 reflects a market value of \$35,962,838 when using the 2009 three year average median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

Section 1910.98(b) of the rules of the Property Tax Appeal Board provides:

The original certified transcript of a hearing shall be forwarded to the Property Tax Appeal Board and shall become part of the Board's official record of the proceedings on appeal. The court reporter's certified transcript should be forwarded as soon as possible, but no later than 60 days after the hearing. (86 Ill.Admin.Code 1910.98(b)).

The appellant did not submit the original certified transcript of the hearing within 60 days after the hearing. By letter dated May 8, 2013, the Property Tax Appeal Board informed appellant's counsel that it had not received the original certified transcript of the hearing and requested the transcript be submitted within 30 days of the letter. The letter further informed the appellant's counsel that the appeal would be dismissed if the transcript was not submitted. The record does not contain the original certified transcript of the hearing.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. Based on this record the Property Tax Appeal Board dismisses the appeal due to the failure of the appellant to submit the original certified transcript of the hearing.

The Board finds, due to the change in the assessment requested by the appellant, the appellant was required to provide a court reporter, at its own expense, at the scheduled hearing. (See 35 ILCS 200/16-190; 86 Ill.Admin.Code 1910.98(a)). A court reporter

was present at the hearing to record the proceedings; however, the original certified transcript of the hearing was not submitted to the Property Tax Appeal Board by the appellant in accordance with section 1910.98(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.98(b)).

Section 1910.69(d) of the rules of the Property Tax Appeal Board provides that:

Failure of the contesting party to furnish a court reporter as required in Section 1910.98(a) of this Part shall be sufficient cause to dismiss the appeal. **Failure of the contesting party to furnish a court reporter's transcript as required in Section 1910.98(b) of this Part within 60 days after the date of the hearing shall result in the dismissal of the appeal.** (Emphasis Added). (86 Ill.Admin.Code 1910.69(d)).

The Property Tax Appeal Board finds the appellant did not submit the original certified transcript of the hearing as required by the rules of the Property Tax Appeal Board. Based on his record the Property Tax Appeal Board dismisses the appeal.

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

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: September 20, 2013

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.