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

APPELLANT: Sharda Hotels, Inc.
DOCKET NO.: 10-01305.001-C-1
PARCEL NO.: 17-21-204-002

The parties of record before the Property Tax Appeal Board are Sharda Hotels, Inc., the appellant, by attorney Robert W. McQuellon III of Peoria, and the Rock Island County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it has **no jurisdiction** over the assessment of the property as established by the **Rock Island** County Board of Review. The assessed valuation of the property as established by the Rock Island County Board of Review is:

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|---|---|
| **LAND:** | $348,526 |
| **IMPR.:** | $429,449 |
| **TOTAL:** | $777,975 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of a commercial property located in Rock Island County.

The appellant, through counsel, contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted comparable sales, an income statement and a copy of an "Agreement Providing Sole & Exclusive Right of Sale as Transaction Broker." The petition designated the name of the appellant as Sharda Hotels, Inc. (A.J. Patel) with an address of 6902 27th Street, Moline, Illinois. Also attached to the petition was a copy of the decision issued by the Rock Island County Board of Review wherein the owner of record is identified as First Choice Hospitality, with the same address as stated on the appeal petition.

By letter dated October 4, 2012, a copy of which was sent to appellant's counsel, the Rock Island County Board of Review averred the Property Tax Appeal Board had no jurisdiction over the appeal because the appeal was not filed by the owner of record or taxpayer. In support of this argument, the board of

review cited section 1910.10(c) of the rules of the Property Tax Appeal Board, which provides in part that, "Only a taxpayer or owner of property dissatisfied with the decision of the board of review as such decision pertains to the assessment of his property for taxation purposes . . . may file an appeal with the Board." 86 Ill.Admin.Code 1910.10(c). The board of review provided a copy of the "Notice of Final Decision on Assessed Value by Board of Review" dated February 23, 2011, addressed to First Choice Hospitality as owner; a copy of a screen printout of Assessment Information By Parcel Number for parcel number 17-21-204-002 showing the name and address of the taxpayer as First Choice Hospitality, 6902 27th St., Moline, IL; and a Notice of Pendency of Foreclosure filed In the Circuit Court for the 14th Judicial District, Case No. 12 CH 140, by First Colorado National Bank d/b/a First Capital Bank, Plaintiff, identifying First Choice Hospitality Group, LLC as a Defendant and title holder of the property. On this record, the board of review requested the appeal be dismissed based on a lack of jurisdiction due to the fact that the owner of record or taxpayer is First Choice Hospitality and not Sharda Hotels, Inc.

By letter dated January 8, 2013, the Property Tax Appeal Board forwarded a copy of the Rock Island County Board of Review request to dismiss the appeal to the appellant's counsel and asked that a response be filed by January 23, 2013. The appellant did not file a response to the Rock Island County Board of Review request to dismiss the appeal.

After reviewing the record and considering the arguments of the parties the Property Tax Appeal Board finds it does not have jurisdiction over the appeal.

Section 16-160 of the Property Tax Code provides in part that:

> [F]or all property in any county other than a county with 3,000,000 or more inhabitants, any **taxpayer** dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property for taxation purposes, or any **taxing body** that has an interest in the decision of the board of review . . . on an assessment made by any local assessment officer, 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. . . .(Emphasis added.)

35 ILCS 200/16-160. In accordance with this statutory authority, section 1910.10(c) of the rules of the Property Tax Appeal Board provides that:

> Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation

> purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board.

86 Ill.Admin.Code 1910.10(c). These provisions clearly provide that only a taxpayer, owner or taxing body with a tax revenue interest may initiate an appeal before the Property Tax Appeal Board to challenge a decision of the board of review relating to the assessment of the property.

The facts before the Board demonstrate that the owner of the property under appeal is First Choice Hospitality. The record disclosed that First Choice Hospitality is listed as the owner on the board review decision. Furthermore, a review of the evidence provided by the appellant disclosed that First Choice Hospitality is listed as the owner on the "2010 Summary of Assessment Data"; First Choice Hospitality Group, LLC is listed on the income statement; and First Choice (AJ Patel) is listed as the owner on the "Agreement Providing Sole & Exclusive Right of Sale as Transaction Broker." As a final point, the appellant did not respond to the request to dismiss the appeal and is presumed to have waived the objection to the granting of the motion. (See 86 Ill.Admin.Code 1910.64(d)). The record clearly demonstrates that Sharda Hotels, Inc. (A.J. Patel) is not the taxpayer, owner or a taxing body with a tax revenue interest that would have standing to initiate the appeal before the Property Tax Appeal Board to challenge the decision of the Rock Island County Board of Review as it pertains to the assessment of the subject property.

For these reasons the Property Tax Appeal Board finds that it does not have jurisdiction over the appeal. The Board hereby grants the motion to dismiss filed by the Rock Island County Board of Review based on a lack of jurisdiction.

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: April 19, 2013

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.