



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

APPELLANT: Medinah Country Club
DOCKET NO.: 10-03299.001-C-3 through 10-03299.013-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Medinah Country Club, the appellant, by attorney Donald F. Hemmesch of Smith Hemmesch Burke & Kaczynski, Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the DuPage County Board of Review is warranted¹. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-03299.001-C-3	02-12-107-003	390,668	3,659	\$394,327
10-03299.002-C-3	02-12-300-002	742,319	1,376,170	\$2,118,489
10-03299.003-C-3	02-12-401-005	9,199	0	\$9,199
10-03299.004-C-3	02-12-401-012	53,695	0	\$53,695
10-03299.005-C-3	02-12-401-013	12,869	25,760	\$38,629
10-03299.006-C-3	02-12-404-002	40,463	38,829	\$79,292
10-03299.007-C-3	02-13-101-002	357,246	28,715	\$385,961
10-03299.008-C-3	02-13-101-003	1,333	0	\$1,333
10-03299.009-C-3	02-13-101-005	98,248	35,405	\$133,653
10-03299.010-C-3	02-13-200-001	1,000	0	\$1,000
10-03299.011-C-3	02-13-200-010	34,330	0	\$34,330
10-03299.012-C-3	02-13-300-002	80,459	0	\$80,459
10-03299.013-C-3	02-13-305-001	2,633	0	\$2,633

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 495.51 acres of land area improved with three, 18 hole golf courses, a clubhouse and auxiliary buildings. The subject property is commonly known as

¹ The assessments reflect the open space value of the property pursuant to Section 10-155 of the Property tax Code. (35 ILCS 200/10-155).

the Medinah Country Club. The subject property is located in Bloomingdale Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of the open space fair market value. In support of the overvaluation argument, the appellant submitted an appraisal estimating an open space market value for the subject property of \$10,000,000 as of January 1, 2009. The appellant also submitted the DuPage County Board of Review's final decisions regarding the subject parcels. The subject parcels have a combined total assessment of \$6,218,560, which reflects an estimated market value of \$18,657,545 when applying the statutory level of assessments. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)). By letter dated September 20, 2012, the DuPage County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.69(a)).

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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted an appraisal to demonstrate the subject property's assessment was not reflective of open space market value. The appraisal conveyed an open space market value of \$10,000,000 as of January 1, 2009. The subject property has a total assessment of \$6,218,560, which reflects an estimated market value of \$18,657,545. The board of review did not timely submit evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). The Board has examined the evidence and finds that it supports a reduction in the

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assessed valuation of the subject property commensurate with the appellant's request.

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: January 31, 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.