



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

APPELLANT: James VanderLaan
DOCKET NO.: 11-00762.001-F-2
PARCEL NO.: 19-09-15-300-019-0000

The parties of record before the Property Tax Appeal Board are James VanderLaan, the appellant; the Will County Board of Review; and Frankfort C.C.S.D. #157-C, the intervenor, by attorney Ares G. Dalianis of Franczek Radelet P.C. in 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$	0
Homesite:	\$226,157	
Residence:	\$	0
Outbuildings:	\$	0
TOTAL:	\$226,157	

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of an 18 acre tract of land located in Frankfort Township, Will County, Illinois.

The appellant in this appeal sought to reduce the subject's assessment from \$226,157 to \$31,114 or an assessment difference of \$195,043. The appeal pertained to the correct classification and assessment of the subject property. A hearing was scheduled in this matter for October 29, 2014, at 10:45 a.m. in the Will County Office Building, Joliet, Illinois. The notice of hearing was mailed to the parties on August 11, 2014. The hearing notice informed the appellant of his requirement to engage the services of a court reporter for the hearing pursuant to section 1910.98(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.98(a). At the time of the hearing, all parties were present before the Board. However, the appellant failed to procure the services of a court reporter to record and transcribe the proceeding as required by Section 1910.98(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.98(a). Therefore, the hearing was cancelled.

Conclusion of Law

Section 16-190(a) of the Property Tax Code provides in pertinent part:

The Property Tax Appeal Board shall keep a record of its proceedings and orders and the record shall be a public record. In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense. The original certified transcript of such hearing shall be forwarded to the Springfield office of the Property Tax Appeal Board and shall become part of the Board's official record of the proceeding on appeal. (35 ILCS 200/16-190(a))

Section 1910.98(a) of the rules of the Property Tax Appeal Board provides in part that:

In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his own expense. 86 Ill.Admin.Code §1910.98(a).

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

Failure of the contesting party to furnish a court reporter as required by Section 1910.98(a) of this

Part shall be sufficient cause to dismiss the appeal.
86 Ill.Admin.Code §1910.69(d).

The Board finds that since the appellant failed to provide the services of a court reporter to transcribe the hearing pursuant to section 16-190(a) of the Property Tax Code (35 ILCS 200/16-190(a)) and section 1910.98(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98(a)), the Board hereby dismisses this appeal pursuant to section 1910.69(d) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(d)).

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. Fen

Member

Tracy A. Huff

Member

Mario 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: December 19, 2014

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.