



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

APPELLANT: Prologis  
DOCKET NO.: 11-01522.001-C-2 through 11-01522.004-C-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Prologis, the appellant, by attorney Michael E. Crane of Crane & Norcross in Chicago; the Ogle County Board of Review; and Rochelle School Dist. No. 231, intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby grants the intervenors's motion to dismiss and finds no change in the assessment of the property as established by the **Ogle** County Board of Review is warranted.<sup>1</sup> The assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-01522.001-C-2	25-31-401-002	119,249	0	\$119,249
11-01522.002-C-2	25-32-201-003	3,177	0	\$3,177
11-01522.003-C-2	25-32-201-004	1,190	0	\$1,190
11-01522.004-C-2	25-32-201-005	1,808	0	\$1,808

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of four vacant parcels located in Rochelle, Dement Township, Ogle County.

The appellant filed the appeal marking "contention of law" as the basis of the appeal. In support of the contention of the correct assessment the appellant submitted the appeal petition, copies of the decisions from the Ogle County Board of Review and a "Affidavit as to Use" stating the parcels under appeal are

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<sup>1</sup> The Notice of Final Decisions for parcels 25-32-201-003, 25-32-201-004 and 25-32-201-005 indicated each was receiving a farmland assessment.

retention ponds within the Prologis Park-Rochelle Development. The appellant requested the assessment on each parcel be reduced to \$1.

The board of review submitted its "Board of Review Notes on Appeal" for the subject parcels, aerial photographs of the subject parcels and a written statement from the multi-township assessor, Paul E. Peterson, explaining the assessments for the subject parcels.

The intervening school district filed a motion to dismiss the appeal asserting that the taxpayer was contesting the assessments based on a contention of law. The intervenor asserted the appellant's submission failed to satisfy the applicable burden of going forward and burden of proof because the taxpayer's submission failed to provide a "legal argument sufficient to challenge the correctness of the assessment" or a "brief in support of his position" as required by sections 1910.63 and 1910.65 or the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63 & §1910.65). The intervenor asserted the taxpayer failed to set forth any law that is at issue in the assessment of the subject property and requested the appeal be dismissed.

The intervenor served a copy of the motion to dismiss on the appellant and the board of review as required by section 1910.64(c) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.64(c)). The appellant did not respond to the motion to dismiss.

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 the appeal.

After reviewing the record and considering the argument of the intervenor, the Property Tax Appeal Board grants the motion to dismiss.

Initially the Board finds the intervening school district filed the motion to dismiss in accordance with section 1910.64 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.64.) Section 1910.64 provides in part as follows:

- b) Provided that the Property Tax Appeal Board has transmitted the appeal to the board of review pursuant to Section 1910.40(a) of this Part and no earlier than 15 days after receipt of the appeal

by the board of review, all other motions shall be in writing setting forth the arguments and authorities relied upon to permit the Board to make a decision with or without oral argument, at its discretion. The motion shall also state the name of the appellant and the docket number of the appeal as assigned by the Board.

- c) A written motion shall be served at the same time upon all parties and filed with the Board's Springfield office. Motions shall be accompanied by proof of service upon all those required to be served, including the Board.
- d) Within 21 days after service of a motion, a party may file a response to the motion. If no response is filed, the party shall be presumed to have waived objection to the granting of the motion, but the waiver of objection does not bind the Board in its decision on the motion. Within 14 days after service of a response to a motion, the moving party may file a reply.

(86 Ill.Admin.Code §1910.64(b), (c) & (d)). In this appeal the intervenor properly served a copy of the written motion to dismiss on all parties and the Property Tax Appeal Board. The Board finds the appellant failed to respond to the motion and is found to have waived an objection to the granting of the motion.

The Property Tax Appeal Board further finds that section 1910.63(a) of the rules of the Property Tax Appeal Board states:

Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward. (86 Ill.Admin.Code §1910.63(a)).

Additionally, the Board finds the appellant marked as the basis of the appeal a "contention of law." Section 1910.65(d) of the rules of the property Tax Appeal Board provides that:

The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. **If contentions of law are raised, the party shall submit a brief in support of his**

**position.** (Emphasis Added). (86 Ill.Admin.Code §1910.65(d)).

The Board finds the appellant failed to submit a brief citing authority in support of the contention of law argument as required by section 1910.65(d) of the Board's rules. (86 Ill.Admin.Code §1910.65(d)). The Board also finds the appellant failed to provide any other evidence to otherwise challenge the correctness of the assessments.

Based on this record finding that the appellant failed to respond to the intervenor's motion to dismiss thereby waiving any objection to the motion; and further finding the appellant failed to meet the burden of going forward by failing to submit a brief in support of the contention of law argument, the Property Tax Appeal Board grants the motion to dismiss 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.



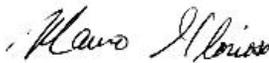
Chairman



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: July 18, 2014



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.