



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

APPELLANT: Mill Crossing of Yorkville Condo Assoc
DOCKET NO.: See Below
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mill Crossing of Yorkville Condo Assoc, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, and the Kendall County Board of Review.

The record in this appeal contains a proposed assessment for the subject property submitted by the board of review. The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did respond to the Property Tax Appeal Board by the established deadline and accepted all but two of the proposed assessments.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Kendall** County appeal. The Board finds that the assessed valuation proposed by the board of review is appropriate as to all but two of the proposed assessments which will be reflected in a separate decision. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-04048.003-R-3	02-11-351-018	7,677	32,636	\$40,313
12-04048.007-R-3	02-11-351-024	7,677	32,636	\$40,313
12-04048.009-R-3	02-11-351-028	7,677	32,636	\$40,313
12-04048.020-R-3	02-11-351-049	7,677	32,636	\$40,313
12-04048.021-R-3	02-11-351-050	7,677	33,295	\$40,972
12-04048.022-R-3	02-11-352-004	7,677	33,295	\$40,972
12-04048.029-R-3	02-11-371-007	7,677	32,636	\$40,313
12-04048.034-R-3	02-11-375-008	7,677	32,636	\$40,313
12-04048.045-R-3	02-11-375-027	7,677	32,636	\$40,313
12-04048.046-R-3	02-11-376-010	7,677	33,295	\$40,972
12-04048.048-R-3	02-11-376-012	7,677	32,636	\$40,313

Docket No: 12-04048.003-R-3 up to 12-04048.052-R-3

12-04048.052-R-3	02-11-376-019	7,677	25,231	\$32,908
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Subject only to the State multiplier as applicable.

(Continued on Page 2)

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.



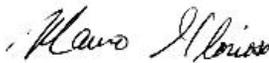
Chairman



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.



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

APPELLANT: Mill Crossing of Yorkville Condo Assoc
DOCKET NO.: 12-04048.001-R-3 up to 12-04048.053-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mill Crossing of Yorkville Condo Assoc, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, and the Kendall County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds the correct assessed valuation of this Kendall County property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-04048.001-R-3	02-11-351-012	7,677	32,636	\$40,313
12-04048.002-R-3	02-11-351-014	7,677	32,636	\$40,313
12-04048.004-R-3	02-11-351-019	7,677	32,636	\$40,313
12-04048.005-R-3	02-11-351-020	7,677	32,636	\$40,313
12-04048.006-R-3	02-11-351-023	7,677	32,636	\$40,313
12-04048.008-R-3	02-11-351-025	7,677	32,636	\$40,313
12-04048.010-R-3	02-11-351-029	7,677	32,636	\$40,313
12-04048.011-R-3	02-11-351-033	7,677	33,295	\$40,972
12-04048.012-R-3	02-11-351-034	7,677	32,636	\$40,313
12-04048.013-R-3	02-11-351-036	7,677	32,636	\$40,313
12-04048.014-R-3	02-11-351-038	7,677	32,636	\$40,313
12-04048.015-R-3	02-11-351-040	7,677	33,295	\$40,972
12-04048.016-R-3	02-11-351-042	7,677	33,295	\$40,972
12-04048.017-R-3	02-11-351-043	7,677	32,636	\$40,313
12-04048.018-R-3	02-11-351-044	7,677	32,636	\$40,313
12-04048.023-R-3	02-11-352-006	7,677	32,636	\$40,313
12-04048.024-R-3	02-11-352-007	7,677	32,636	\$40,313
12-04048.025-R-3	02-11-352-008	7,677	32,636	\$40,313
12-04048.026-R-3	02-11-352-010	7,677	32,636	\$40,313
12-04048.027-R-3	02-11-352-013	7,677	32,636	\$40,313
12-04048.028-R-3	02-11-352-014	7,677	33,295	\$40,972
12-04048.030-R-3	02-11-371-013	7,677	32,636	\$40,313
12-04048.031-R-3	02-11-371-014	7,677	32,636	\$40,313

12-04048.032-R-3	02-11-375-006	7,677	33,295	\$40,972
12-04048.033-R-3	02-11-375-007	7,677	32,636	\$40,313
12-04048.035-R-3	02-11-375-009	7,677	32,636	\$40,313
12-04048.036-R-3	02-11-375-010	7,677	32,636	\$40,313
12-04048.037-R-3	02-11-375-012	7,677	32,636	\$40,313
12-04048.038-R-3	02-11-375-013	7,677	32,636	\$40,313
12-04048.039-R-3	02-11-375-014	7,677	32,636	\$40,313
12-04048.040-R-3	02-11-375-015	7,677	32,636	\$40,313
12-04048.041-R-3	02-11-375-019	7,677	32,636	\$40,313
12-04048.042-R-3	02-11-375-022	7,677	32,636	\$40,313
12-04048.043-R-3	02-11-375-024	7,677	32,636	\$40,313
12-04048.044-R-3	02-11-375-026	7,677	32,636	\$40,313
12-04048.047-R-3	02-11-376-011	7,677	32,636	\$40,313
12-04048.049-R-3	02-11-376-013	7,677	32,636	\$40,313
12-04048.051-R-3	02-11-376-015	7,677	33,295	\$40,972
12-04048.053-R-3	02-11-376-020	7,677	28,253	\$35,930

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcels are owner occupied condominium dwellings. The property is located in Yorkville, Bristol Township, Kendall County.

The appellant filed the appeal contending the subject parcels are owner occupied residences that were part of the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-00028.001-R-3 through 11-00028.081-R-3 consisting of 81 parcels. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject parcels based on the stipulation of the parties. Moreover, in that appeal the Property Tax Appeal Board rendered a decision on September 20, 2013.

The appellant through counsel filed this appeal directly to the Property Tax Appeal Board within 30 days of the issuance of the decision for the 2011 appeal as allowed by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Based on this record the appellant requested the subject's assessments be reduced to reflect the prior year decision.

The board of review submitted its "Board of Review Notes on Appeal" for each of the parcels on appeal and a copy of a Certificate of Error dated October 5, 2013, disclosing the

subject parcels' 2012 assessment was reduced to reflect the decision of the Property Tax Appeal Board. The evidence provided by the board of review disclosed that no township equalization factor was applied in 2012.

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.

The record disclosed the subject parcels are owner occupied residences that were part of the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-00028.001-R-3 through 11-00028.081-R-3 consisting of 81 parcels. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject parcels consistent with the stipulation of the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The evidence also disclosed that the subject property was located in Bristol Township and no equalization factor was applied in 2012. The record further disclosed a Certificate of Error was issued on October 5, 2013 reducing the subject's assessment, which is the product of the final 2011 assessment issued by the Property Tax Appeal Board in the 2011 appeal and no township equalization factor. The Board finds the assessment as reflected on the Certificate of Error was calculated in accordance with section 16-185.¹ Based on this record the

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its

Docket No: 12-04048.001-R-3 up to 12-04048.053-R-3

Property Tax Appeal Board finds that an assessment of the subject property commensurate with that reflected by the Certificate of Error is appropriate.

decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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.



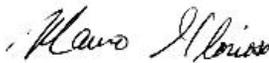
Chairman



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.



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

APPELLANT: Mill Crossing of Yorkville Condo Assoc
DOCKET NO.: 12-04048.019-R-3 and 12-04048.050-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mill Crossing of Yorkville Condo Assoc, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-04048.019-R-3	02-11-351-048	7,677	32,636	\$40,313
12-04048.050-R-3	02-11-376-014	7,677	32,636	\$40,313

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcels are improved with condominium dwellings. The property is located in Yorkville, Bristol Township, Kendall County.

The evidence in the record disclosed the subject parcels are owner occupied residences that were part of the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 11-00028.001-R-3 through 11-00028.081-R-3 consisting of 81 parcels. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject parcels in accordance with a stipulation submitted by the parties. In the instant appeal the appellant submitted a copy of the Property Tax Appeal Board's decision issued in the 2011 appeal along with additional evidence. The appellant

requested the subject's total assessment be reduced to \$31,537 for each parcel.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property was disclosed. The board of review proposed to reduce the subject's assessment to \$40,313 so as to reflect the prior year's decision by the Property Tax Appeal Board. The evidence provided by the board of review also disclosed that no township equalization factor was applied in 2012.

As part of the submission, the board of review cited section 16-185 of the Property Tax Code (35 ILCS 200/16-185) for the proposition that the subject's assessment established in the 2011 tax year should be carried forward to the 2012 tax year subject to equalization. Based on this record the board of review agreed to stipulate to a total revised assessment of \$40,013 for each of the subject parcels.

The appellant's legal counsel was notified of the proposed revised assessment and rejected the offer.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established in the decision issued for the 2011 tax year should be carried forward to the 2012 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment to \$40,313 based upon the stipulation of the parties on September 20, 2013. The record further indicates that the subject parcels were owner occupied dwellings as of January 1, 2012 and that the 2011 and 2012 tax years are within the same general assessment period. The record contains no evidence indicating that either of the subject parcels sold in an arm's length transaction subsequent to the Board's decision for the 2011 tax year¹ or that the decision of the Property Tax Appeal Board for the 2011 tax year was reversed or modified upon review.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2011 tax year.

¹ The property record card submitted by the board of review for parcel 02-11-376-014 reflects a sale of the property by warranty deed as of March 1, 2012 for \$80,000. No further information was provided by either party to establish whether this was a valid arm's length sale transaction.

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.



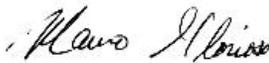
Chairman



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

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