



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

APPELLANT: Amos Yoder  
DOCKET NO.: 11-05941.001-C-3  
PARCEL NO.: 07-02-200-023

The parties of record before the Property Tax Appeal Board are Amos Yoder, the appellant, by attorney Gerald L. Hall, of Gerald L. Hall, Attorney at Law in Pekin; and the Boone County Board of Review.

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 Boone County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,024,531  
**IMPR.:** \$ 473,627  
**TOTAL:** \$1,498,158

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 40 acres of land area with approximately 192 mobile home sites that is located in Belvidere, Flora Township, Boone County, Illinois.

The appellant appealed to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.

A hearing was scheduled regarding the subject property for November 16, 2015, at 1:00 p.m. 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 1910.67(n) of the Official Rules of the Property Tax Appeal Board. (86

Ill.Admin.Code §1910.67(n)). Since no court reporter was present, the hearing officer cancelled the hearing.

Section 1910.67(n) of the Official 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 §1910.67(n).

Section 1910.69(d) of the Official 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 1910.67(n) of this Part shall be sufficient cause to dismiss the appeal... 86 Ill.Admin.Code §1910.69(d).

The Board finds a letter dated September 3, 2015, notified the appellant that a hearing would be held on November 16, 2015. The letter also indicated the time, location and, pursuant Section 1910.67(n) of the Board's rules, the appellant was required to engage a court reporter for the hearing. The Board finds the appellant failed to procure the services of a court reporter as required by Section 1910.67(n) of the Official Rules of the Property Tax Appeal Board. The Board further finds that pursuant to Section 1910.69(d) of the Official Rules of the Property Tax Appeal Board, failure to furnish a court reporter as required in Section 1910.67(n) is sufficient cause for dismissal of the appeal.

Based on the aforementioned analysis, the Property Tax Appeal Board hereby dismisses 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.

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Chairman



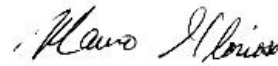
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Acting Member

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 18, 2015

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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.