



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

APPELLANT: KT Winneburg, LLC  
DOCKET NO.: 11-06404.001-R-2 through 11-06404.089-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are KT Winneburg, LLC, the appellant, by Elliott L. Turpin, of the Law Offices of Elliott L. Turpin, in Carrollton, and the Calhoun County Board of Review.

The record in this appeal contains a proposed assessment for 13 subject parcels submitted by the board of review. The appellant was notified of this suggested agreement by letter dated September 14, 2017 and given thirty (30) days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline.

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 appeal. The Board further incorporates by reference the ruling issued on June 5, 2017 dismissing the appeal as to 76 parcels identified in Exhibit A of that letter. The Board further finds that the assessed valuation proposed by the board of review as to the 13 parcels on appeal is appropriate.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Calhoun** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	FARM LAND <sup>1</sup>	IMPRVMT	TOTAL
11-06404.032-R-2	07-16-01-200-002-200	100	0	0	\$100
11-06404.059-R-2	07-17-06-100-001-300	100	0	0	\$100
11-06404.077-R-2	07-17-06-100-001-BA	0	54	0	\$54
11-06404.078-R-2	07-17-06-100-001-BB	0	50	0	\$50
11-06404.079-R-2	07-17-06-100-001-E	0	51	0	\$51
11-06404.080-R-2	07-17-06-100-001-F	0	51	0	\$51
11-06404.081-R-2	07-17-06-100-001-H	0	56	0	\$56
11-06404.082-R-2	07-17-06-100-001-J	0	127	0	\$127
11-06404.083-R-2	07-17-06-100-001-K	0	92	0	\$92

<sup>1</sup> All proposed farmland assessments have been rounded to the next dollar, which are equivalent to the assessments as reflected on the Parcel Information sheets for the respective parcels that were attached to the Board of Review – Notes on Appeal.

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11-06404.084-R-2	07-17-06-100-001-N	0	52	0	\$52
11-06404.085-R-2	07-17-06-100-001-O	0	43	0	\$43
11-06404.086-R-2	07-17-06-100-001-P	0	40	0	\$40
11-06404.087-R-2	07-17-06-100-001-Q	0	42	0	\$42

Subject only to the State multiplier as applicable.

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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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

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COUNTY

Calhoun County Board of Review  
Calhoun County Courthouse  
Hardin, IL 62047