



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

APPELLANT: Wine Estate, Boris/Premier Partners
DOCKET NO.: 12-00598.001-C-2
PARCEL NO.: 14-19-377-028

The parties of record before the Property Tax Appeal Board are Wine Estate, Boris/Premier Partners, the appellant, by attorney Robert W. McQuellon III in Peoria; the Peoria County Board of Review; and the Board of Education of Peoria School Dist. #150, intervenor, by attorney Nina R. Gougis of Hodges, Loizzi, Eisenhammer, Rodick & Kohn, in Arlington Heights.

On July 3, 2014 with its "Board of Review - Notes on Appeal," the board of review filed a proposed assessment reduction for the subject property with a total assessment of \$605,220. By a letter dated August 1, 2014, both the appellant and the intervening taxing district were notified of this proposed assessment reduction and given 30 days to accept or reject the proposal. On August 6, 2014 a copy of the stipulation signed by both the appellant's counsel and the board of review was filed with the Property Tax Appeal Board. By letter dated August 29, 2014, the intervening taxing district rejected the proposed assessment reduction.

Subsequently, by letter dated October 14, 2014, the intervening taxing district adopted the evidence filed in this matter by the Peoria County Board of Review. The Property Tax Appeal Board takes notice that pursuant to section 1910.99(a) of the rules of the Property Tax Appeal Board, an intervenor is precluded from withholding its authorization for settlement of an appeal if the party with whom it adopted evidence reaches an agreement in the pending appeal. (86 Ill.Admin.Code §1910.99(a)). Since prior to the hearing, the appellant and the board of review reached an agreement as to the correct assessment of the subject property, the intervening taxing district which adopted the county's evidence is now precluded from objecting to the settlement.

Moreover, the Property Tax Appeal Board takes judicial notice that settlements were executed in appeals of the subject

property for years 2011 and 2013 (Docket Nos. 11-01281 and 13-01084) for agreed upon total assessments of \$605,220, respectively. This most recent assessment agreement between the appellant and the board of review for tax year 2012 was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Peoria** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

LAND:	\$321,880
IMPR.:	\$283,340
TOTAL:	\$605,220

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.



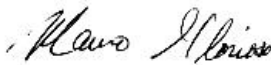
Chairman



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: January 23, 2015



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.