



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

APPELLANT: Par-A-Dice Gaming Corp.
DOCKET NO.: 14-01111.001-C-3 through 14-01111.002-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Par-A-Dice Gaming Corp., the appellant, by attorney David A. Suess of Faegre Baker Daniels LLP in Indianapolis; the Tazewell County Board of Review; and the City of East Peoria, intervenor, by attorney Michael J. Tibbs of Miller, Hall & Triggs, LLC in Peoria.

On October 21, 2016, the Property Tax Appeal Board issued a decision in this appeal finding the subject property had a total assessment of \$4,003,157. The City of East Peoria appealed the decision of the Property Tax Appeal Board to the Appellate Court of Illinois, Third District (Appellate Court No. 3-16-0689) under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and Section 16-195 of the Property Tax Code (35 ILCS 200/16-195). In City of East Peoria, Illinois v. Property Tax Appeal Board, 2018 IL App (3d) 160689-U, the court enter an Order on November 16, 2018, vacating the decision of the Property Tax Appeal Board and remanded the appeal.

Subsequent to the Order remanding the matter, the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement 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 **Tazewell** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-01111.001-C-3	01-01-28-400-012	138,370	3,102,200	\$3,240,570
14-01111.002-C-3	01-01-28-400-009	648,720	964,250	\$1,612,970

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: March 19, 2019



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
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APPELLANT

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COUNTY

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INTERVENOR

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