



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

APPELLANT: Realty Associates Properties, LLC
DOCKET NO.: 16-05730.001-I-3
PARCEL NO.: 02-25-401-024

The parties of record before the Property Tax Appeal Board are Realty Associates Properties, LLC, the appellant, and the DuPage County Board of Review.

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

LAND: \$ Appeal Dismissed
IMPR: \$ Appeal Dismissed
TOTAL: \$ Appeal Dismissed

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is located at 221-233 Mitchell Court in Addison, Bloomingdale Township, DuPage County.

The appellant's appeal was initially timely filed by Attorney Brian P. Liston along with a request for a 90-day extension of time to submit evidence in support of the appeal. The appeal was postmarked on April 7, 2017. Thereafter, on August 4, 2017, Attorney Liston postmarked a Notice of Filing and Certificate of Service along with a Motion For Leave and Notice of Withdrawal as Counsel. On August 25, 2017, Charles L. Bauermann, CPA, postmarked a response to Attorney Liston's filing seeking to have the Property Tax Appeal Board "instruct Liston & Tsantilis (the law firm) to reverse its withdrawal and continue to represent" the appellant in the appeal.

By letter dated November 29, 2017, the Property Tax Appeal Board advised the now *pro se* appellant Realty Associates Properties, LLC (c/o James G. Robinson) along with Mr. Bauermann and Attorney Liston that the motion of Attorney Liston to withdraw from the appeal was granted and that the appellant had 30 days from the date of the letter to retain new counsel for this appeal.

The *pro se* appellant has not filed any further pleadings in this proceeding and no attorney has filed an entry of appearance in this matter.

Conclusion of Law

The taxpayer timely challenged the assessment of the subject property. The taxpayer is Realty Associates Properties, LLC. After considering the record, the Property Tax Appeal Board finds that this appeal should be dismissed. Section 1910.10(c) of the rules of the Property Tax Appeal Board states:

Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board. *See* 86 Ill.Admin.Code §1910.10(c).

More specifically to this pending appeal, Section 1910.30(d) of the rules of the Property Tax Appeal Board is particularly relevant as it provides:

Appeals filed with the Property Tax Appeal Board shall bear a signature of the contesting party or the contesting party's attorney on at least one petition, and shall be filed with the Clerk of the Property Tax Appeal Board. Corporations, limited liability companies (LLC), partnerships, and other similar entities, and taxing districts shall be represented at all stages before the Property Tax Appeal Board by any person licensed to practice law in the State of Illinois. [Emphasis added.] *See* 86 Ill.Admin.Code §1910.30(d)

In addition, Section 1910.70(a) of the rules of the Property Tax Appeal Board states in relevant part:

A party shall have the right to represent himself or herself and to be present at and participate in any hearing before the Property Tax Appeal Board. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this Part. A party may be represented at the hearing by any person who is admitted to practice as an attorney in this State. Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in this State may not appear at hearings before the Board in a representative capacity, and may not conduct questioning, cross-examination or other investigation at the hearing. However, those persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those

parties and attorneys for the Board at hearings. *See* 86 Ill.Admin.Code §1910.70(a)

Furthermore, Section 1910.70(b) of rules of the Property Tax Appeal Board states:

As provided in subsection (a), only attorneys licensed to practice law in the State of Illinois shall be allowed to represent a party at a Property Tax Appeal Board hearing. *See* 86 Ill.Admin.Code §1910.70(b)

Likewise and more pertinent to the instant appellant, Section 1910.70(c) of rules of the Property Tax Appeal Board states:

Corporations, limited liability companies (LLC), partnerships and other similar entities, and taxing districts shall be represented at all stages before the Property Tax Appeal Board by any person licensed to practice law in the State of Illinois. *See* 86 Ill.Admin.Code §1910.70(c)

The undisputed record discloses that Realty Associates Properties, LLC, is the owner/taxpayer of the subject parcel. Attorney Brian Liston, who signed the petition, is no longer counsel of record in this matter. In accordance with the evidence of record, Realty Associates Properties, LLC located at 10 E. Lee Street, Suite 2705, Baltimore, Maryland on November 29, 2017 was granted 30 days to retain new counsel of record in this proceeding. As of the issuance of this decision, the appellant has neither caused new counsel to file an entry of appearance nor has the *pro se* appellant requested an extension of time to retain new counsel.

The Property Tax Appeal Board finds that the appellant, Realty Associates Properties, LLC, failed to secure proper representation since the owner of the property is an LLC; therefore, pursuant to Section 1910.69(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.69(a)) the appellant is found to be in default and the appeal is hereby **dismissed**.

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: February 20, 2018



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

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COUNTY

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