

FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:East Lake/Decatur Rental LPDOCKET NO.:17-04920.001-C-3 through 17-04920.068-C-3PARCEL NO.:See Below

The parties of record before the Property Tax Appeal Board are East Lake/Decatur Rental LP, the appellant, by attorney James E. Doherty, of Tully & Associates, LTD. in Chicago; and the Macon County Board of Review.

Prior to the hearing 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 **Macon** 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
17-04920.001-C-3	04-12-11-305-034	314	21,616	\$21,930
17-04920.002-C-3	04-12-11-305-035	202	10,965	\$11,167
17-04920.003-C-3	04-12-11-305-036	212	10,858	\$11,070
17-04920.004-C-3	04-12-11-305-037	290	20,069	\$20,359
17-04920.005-C-3	04-12-11-305-038	198	10,786	\$10,984
17-04920.006-C-3	04-12-11-305-039	198	11,869	\$12,067
17-04920.007-C-3	04-12-11-305-040	245	25,986	\$26,231
17-04920.008-C-3	04-12-11-305-041	282	20,797	\$21,079
17-04920.009-C-3	04-12-11-305-042	258	10,786	\$11,044
17-04920.010-C-3	04-12-11-305-043	271	10,959	\$11,230
17-04920.011-C-3	04-12-11-305-049	198	8,429	\$8,627
17-04920.012-C-3	04-12-11-305-050	200	8,429	\$8,629
17-04920.013-C-3	04-12-11-305-051	245	16,747	\$16,992
17-04920.014-C-3	04-12-11-305-052	198	10,959	\$11,157
17-04920.015-C-3	04-12-11-306-034	198	10,959	\$11,157
17-04920.016-C-3	04-12-11-306-035	198	10,786	\$10,984
17-04920.017-C-3	04-12-11-306-036	198	7,408	\$7,606
17-04920.018-C-3	04-12-11-306-037	198	8,429	\$8,627
17-04920.019-C-3	04-12-11-306-048	297	26,340	\$26,637
17-04920.020-C-3	04-12-11-306-049	198	13,781	\$13,979
17-04920.021-C-3	04-12-11-306-055	198	8,429	\$8,627

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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17-04920.027-C-3	04-12-11-307-036	198	7,408	\$7,606
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17-04920.030-C-3	04-12-11-307-046	223	10,965	\$11,188
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17-04920.032-C-3	04-12-11-307-048	356	26,442	\$26,798
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17-04920.033-C-3	04-12-11-307-049	445	21,621	\$22,066
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17-04920.034-C-3	04-12-11-307-050	1,509	224,907	\$226,416
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	17-04920.035-C-3	04-12-11-326-023	237	21,684	\$21,921
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17-04920.039-C-3	04-12-11-326-027	198	13,817	\$14,015
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	17-04920.040-C-3	04-12-11-326-028	250	21,621	\$21,871
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17-04920.041-C-3				\$21,932
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	17-04920.042-C-3	04-12-11-326-030	239	22,048	\$22,287
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$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	17-04920.044-C-3		260	20,734	\$20,994
17-04920.046-C-304-12-11-327-02521310,858\$11,07117-04920.047-C-304-12-11-327-02619811,869\$12,06717-04920.048-C-304-12-11-327-02727120,856\$21,12717-04920.049-C-304-12-11-327-03027110,858\$11,21017-04920.050-C-304-12-11-327-03424510,965\$11,21017-04920.051-C-304-12-11-329-02325520,750\$21,00517-04920.052-C-304-12-11-329-02419811,869\$12,06717-04920.053-C-304-12-11-329-02523720,069\$20,30617-04920.054-C-304-12-11-329-0261987,503\$7,70117-04920.055-C-304-12-11-329-0271988,429\$8,62717-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.057-C-304-12-11-329-03231210,858\$11,17017-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03231210,858\$11,17017-04920.060-C-304-12-11-329-03331213,817\$14,12917-04920.061-C-304-12-11-330-03025813,894\$14,15217-04920.062-C-304-12-11-330-03129526,325\$26,62017-04920.063-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03319810,985\$11,056 <t< td=""><td>17-04920.045-C-3</td><td>04-12-11-327-024</td><td>198</td><td>13,817</td><td>\$14,015</td></t<>	17-04920.045-C-3	04-12-11-327-024	198	13,817	\$14,015
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17-04920.046-C-3	04-12-11-327-025	213		
17-04920.049-C-304-12-11-327-03027110,858\$11,12917-04920.050-C-304-12-11-327-03424510,965\$11,21017-04920.051-C-304-12-11-329-02325520,750\$21,00517-04920.052-C-304-12-11-329-02419811,869\$12,06717-04920.053-C-304-12-11-329-02523720,069\$20,30617-04920.054-C-304-12-11-329-0261987,503\$7,70117-04920.055-C-304-12-11-329-0271988,429\$8,62717-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.057-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-03025813,894\$14,15217-04920.062-C-304-12-11-330-03129526,325\$26,62017-04920.063-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03419810,786\$10,984	17-04920.047-C-3	04-12-11-327-026	198	11,869	\$12,067
17-04920.049-C-304-12-11-327-03027110,858\$11,12917-04920.050-C-304-12-11-327-03424510,965\$11,21017-04920.051-C-304-12-11-329-02325520,750\$21,00517-04920.052-C-304-12-11-329-02419811,869\$12,06717-04920.053-C-304-12-11-329-02523720,069\$20,30617-04920.054-C-304-12-11-329-0261987,503\$7,70117-04920.055-C-304-12-11-329-0271988,429\$8,62717-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.057-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.063-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03419810,786\$10,984	17-04920.048-C-3	04-12-11-327-027	271	20,856	\$21,127
17-04920.051-C-304-12-11-329-02325520,750\$21,00517-04920.052-C-304-12-11-329-02419811,869\$12,06717-04920.053-C-304-12-11-329-02523720,069\$20,30617-04920.054-C-304-12-11-329-0261987,503\$7,70117-04920.055-C-304-12-11-329-0271988,429\$8,62717-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.056-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-03025813,894\$14,15217-04920.062-C-304-12-11-330-03129526,325\$26,62017-04920.063-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03419810,786\$10,984	17-04920.049-C-3	04-12-11-327-030	271	10,858	\$11,129
17-04920.052-C-304-12-11-329-02419811,869\$12,06717-04920.053-C-304-12-11-329-02523720,069\$20,30617-04920.054-C-304-12-11-329-0261987,503\$7,70117-04920.055-C-304-12-11-329-0271988,429\$8,62717-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.057-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.069-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-03625813,894\$14,15217-04920.062-C-304-12-11-330-03129526,325\$26,62017-04920.063-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03419810,786\$10,984	17-04920.050-C-3	04-12-11-327-034	245	10,965	\$11,210
17-04920.053-C-304-12-11-329-02523720,069\$20,30617-04920.054-C-304-12-11-329-0261987,503\$7,70117-04920.055-C-304-12-11-329-0271988,429\$8,62717-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.057-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03129526,325\$26,62017-04920.063-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.065-C-304-12-11-330-03419810,786\$10,984	17-04920.051-C-3	04-12-11-329-023	255	20,750	\$21,005
17-04920.054-C-304-12-11-329-0261987,503\$7,70117-04920.055-C-304-12-11-329-0271988,429\$8,62717-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.057-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.058-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.052-C-3	04-12-11-329-024	198	11,869	\$12,067
17-04920.055-C-304-12-11-329-0271988,429\$8,62717-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.057-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.053-C-3	04-12-11-329-025	237	20,069	\$20,306
17-04920.056-C-304-12-11-329-03019810,786\$10,98417-04920.057-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.054-C-3	04-12-11-329-026	198	7,503	\$7,701
17-04920.057-C-304-12-11-329-03127055,351\$55,62117-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.055-C-3	04-12-11-329-027	198	8,429	\$8,627
17-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.056-C-3	04-12-11-329-030	198	10,786	\$10,984
17-04920.058-C-304-12-11-329-03231210,858\$11,17017-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.057-C-3	04-12-11-329-031	270	55,351	\$55,621
17-04920.059-C-304-12-11-329-03331213,817\$14,12917-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.058-C-3	04-12-11-329-032	312	10,858	\$11,170
17-04920.060-C-304-12-11-329-03436121,621\$21,98217-04920.061-C-304-12-11-330-02628112,671\$12,95217-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.059-C-3	04-12-11-329-033	312		\$14,129
17-04920.062-C-304-12-11-330-03025813,894\$14,15217-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.060-C-3		361		\$21,982
17-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.061-C-3	04-12-11-330-026			\$12,952
17-04920.063-C-304-12-11-330-03129526,325\$26,62017-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.062-C-3	04-12-11-330-030	258	13,894	\$14,152
17-04920.064-C-304-12-11-330-03219810,965\$11,16317-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.063-C-3	04-12-11-330-031	295		\$26,620
17-04920.065-C-304-12-11-330-03319810,858\$11,05617-04920.066-C-304-12-11-330-03419810,786\$10,984	17-04920.064-C-3	04-12-11-330-032			\$11,163
17-04920.066-C-3 04-12-11-330-034 198 10,786 \$10,984	17-04920.065-C-3	04-12-11-330-033	198		\$11,056
	17-04920.066-C-3	04-12-11-330-034	198	10,786	\$10,984
17-04920.067-C-3 04-12-11-330-035 301 21,674 \$21,975	17-04920.067-C-3	04-12-11-330-035	301	21,674	\$21,975

17-04920.068-C-3	04-12-11-330-036	1,164	1,194	\$2,358
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Subject only to the State multiplier as applicable.

(Continued on Page 2)

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

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:

DISSENTING:

April 20, 2021

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 <u>PETITION AND</u> <u>EVIDENCE</u> 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

East Lake/Decatur Rental LP, by attorney: James E. Doherty Tully & Associates, LTD. 33 North Dearborn Street Suite 2450 Chicago, IL 60602

COUNTY

Macon County Board of Review Macon County Office Bldg., Room 401 141 South Main Street Decatur, IL 62523