

# FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Covia Corp Utica Plant

DOCKET NO.: 21-06964.001-I-3 through 21-06964.039-I-3

PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Covia Corp Utica Plant, the appellant, by attorney David Lavin, of Ryan Law LLP in Chicago; the LaSalle County Board of Review; and the Waltham CCSD #185 intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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 **LaSalle** 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
21-06964.001-I-3	21-18-309-000	24,893	0	\$24,893
21-06964.002-I-3	19-09-144-000	21,315	0	\$21,315
21-06964.003-I-3	19-09-208-000	157,663	0	\$157,663
21-06964.004-I-3	19-09-344-000	26,100	126,805	\$152,905
21-06964.005-I-3	19-09-346-000	131,508	4,309,099	\$4,440,607
21-06964.006-I-3	19-09-404-000	497,503	5,626,729	\$6,124,232
21-06964.007-I-3	19-10-101-000	12,907	0	\$12,907
21-06964.008-I-3	19-10-102-000	1,161,615	50,573	\$1,212,188
21-06964.009-I-3	19-10-105-000	34,725	0	\$34,725
21-06964.010-I-3	19-10-203-000	2,157	0	\$2,157
21-06964.011-I-3	19-10-204-000	303,277	197,234	\$500,511
21-06964.012-I-3	19-10-206-000	140,595	0	\$140,595
21-06964.013-I-3	19-10-210-000	408,198	180,391	\$588,589
21-06964.014-I-3	19-10-300-000	421,698	227,561	\$649,259
21-06964.015-I-3	19-10-301-000	238,090	50,573	\$288,663
21-06964.016-I-3	19-10-400-000	304,107	0	\$304,107
21-06964.017-I-3	19-11-110-000	717	0	\$717
21-06964.018-I-3	19-11-300-000	47,324	0	\$47,324
21-06964.019-I-3	19-11-302-000	56,214	0	\$56,214
21-06964.020-I-3	19-11-304-000	7,653	0	\$7,653

Docket No: 21-06964.001-I-3 through 21-06964.039-I-3

21-06964.021-I-3	19-11-305-000	128,993	0	\$128,993
21-06964.022-I-3	19-11-306-000	47,313	30,476	\$77,789
21-06964.023-I-3	19-11-400-000	94,008	0	\$94,008
21-06964.024-I-3	19-13-103-000	5,422	0	\$5,422
21-06964.025-I-3	19-13-104-000	392,782	0	\$392,782
21-06964.026-I-3	19-13-202-000	56,307	0	\$56,307
21-06964.027-I-3	19-13-401-000	99,115	0	\$99,115
21-06964.028-I-3	19-13-403-000	91,381	46,933	\$138,314
21-06964.029-I-3	19-14-100-000	43,742	0	\$43,742
21-06964.030-I-3	19-14-101-000	101,051	0	\$101,051
21-06964.031-I-3	19-14-200-000	142,377	0	\$142,377
21-06964.032-I-3	19-14-201-000	63,505	0	\$63,505
21-06964.033-I-3	19-14-204-000	284,715	0	\$284,715
21-06964.034-I-3	19-15-102-000	1,273	0	\$1,273
21-06964.035-I-3	19-15-105-000	50,690	0	\$50,690
21-06964.036-I-3	19-15-106-000	33,980	0	\$33,980
21-06964.037-I-3	19-15-107-000	36,151	0	\$36,151
21-06964.038-I-3	19-15-200-000	135,064	0	\$135,064
21-06964.039-I-3	19-15-301-000	12,498	0	\$12,498

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.

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- <del>-</del>	Chairman
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Member	Member
Dan Dikini	Sarah Bokley
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:	April 18, 2023
	14.1016
	Mand

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 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**

Covia Corp Utica Plant, by attorney: David Lavin Ryan Law LLP 311 South Wacker Drive Suite 4800 Chicago, IL 60606

## **COUNTY**

LaSalle County Board of Review LaSalle County Government Center 707 Etna Road Ottawa, IL 61350

#### **INTERVENOR**

Waltham CCSD #185, by attorney: Scott L. Ginsburg Robbins Schwartz Nicholas Lifton Taylor 55 West Monroe Street Suite 800 Chicago, IL 60603