NO. 128731

IN THE SUPREME COURT OF ILLINOIS

SHAWNEE COMMUNITY UNIT SCHOOL DISTRICT NO. 84	 Appeal from the Appellate Court Fifth Judicial District
Petitioner-Appellants,) Case No. 5-19-0266
)
) Appeal from the Property Tax Appeal Bd.
) Docket Nos. 14-03445.001-I-3 through
vs.) 14-03445.009-I-3 and
) 15-00452.001-I-3 through
ILLINOIS PROPERTY TAX APPEAL) 15-00452.010-I-3
BOARD and GRAND TOWER) Trial Judge Hon. Edwin E. Boggess, ALJ
ENERGY CENTERY, LLC) Notice of Appeal Date: July 1, 2019
) Judgment Date: June 18, 2019
Respondent-Appellees.)

AMENDED ABBREVIATED SUPPLEMENTARY APPENDIX

Scott L. Ginsburg (<u>sginsburg@robbins-schwartz.com</u>) Katie DiPiero (<u>kdipiero@robbins-schwartz.com</u>) Robbins, Schwartz, Nicholas, Lifton & Taylor, Ltd. 55 W. Monroe Street, Suite 800 Chicago, IL 60603 Telephone: (312) 332-7760 Facsimile: (312) 332-7768

Counsel for Petitioner-Appellant Shawnee Community Unit School District No. 84

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AMENDED ABBREVIATED SUPPLEMENTARY APPENDIX

SUPPLEMENTARY APPENDIX A



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REPORT OF THE TASK FORCE ON REFORM OF THE COOK COUNTY PROPERTY TAX APPEALS PROCESS

AS REVISED AND ADOPTED BY THE REAL ESTATE TAX COMMITTEE OF THE CHICAGO BAR ASSOCIATION

PROPOSED AMENDMENTS TO THE PROPERTY TAX CODE AND COMMENTARY

Report of the Civic Federation Task Force Dated February 22, 1995, As Revised and Adopted by the Chicago Bar Association Real Estate Committee March 2, 1995

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I. INTRODUCTION AND EXECUTIVE SUMMARY

The Civic Federation Task Force on Reform of the Cook County Property Tax Appeals Process was formed in response to concerns raised during the passage of Public Act 88-642, which took effect September 9, 1994. This act, commonly known by its bill number as "Senate Bill 1336," resulted from a consensus among taxpayers, the organized bar, taxpayer watchdog organizations, taxing officials, and state legislators that the procedure for judicial review of real estate taxes in Cook County was imperiled by recent court decisions.

Over many years, the process for judicial review of real property taxes, and particularly tax assessments, has been the subject of considerable debate. Most of the debate has centered around the doctrine of "constructive fraud," which forms the current basis for review of assessments through tax objections in the circuit court. While tax objections are available throughout Illinois, they are little used outside Cook County because review of assessments through the state Property Tax Appeal Board is available and is preferred by most taxpayers. In Cook County, however, objections in court based on constructive fraud have been the taxpayer's only option.

Historically, the main criticism directed at the law of constructive fraud was its unpredictability. In the 19th century the Illinois courts, which had been initially reluctant to review assessments in the absence of actual fraud or dishonesty on the part of assessing officials, developed the concept of constructive fraud to extend relief to a slightly larger class of cases. Theoretically, although no actual dishonesty was alleged or proven, the courts declared that the taxpayer might recover upon proof of an extreme overassessment, a valuation "so grossly out of the way" that it could not reasonably be supposed to have been "honestly" made. See *Pacific Hotel Co. v. Lieb*, 83 Ill. 602, 609-10 (1876). However, no clear definition of a "grossly excessive" assessment ever emerged, and court decisions in this century produced dramatically disparate results. (See cases cited in Ganz, Alan S., "Review of Real Estate Assessments - Cook County (Chicago) versus Remainder of Illinois," 11 John Marshall Journal of Practice and Procedure, 17, 19 (1978.)

Recently, the constructive fraud debate has intensified because of the Illinois Supreme Court's interpretation of the doctrine in *In Re Application of County Treasurer, etc.* v. Ford Motor Company, 131 Ill.2d 541, 546 N.E.2d 506 (1989), a decision which has been strictly followed by subsequent courts. See *In Re Application of County Collector, etc. v. Atlas Corporation*, 261 Ill.App.3d 494, 633 N.E.2d 778 (1993), *lv. to app. den.* 155 Ill.2d 564 (1994); and *In Re Application of County Collector, etc. v. J.C. Penney Company, Inc.*, Circuit Court of Cook County, County Division, Misc. No. 86-34 (tax year 1985), Objection No. 721 (Memorandum Decision of June 15, 1994, Judge Michael J. Murphy; appeal pending.) These decisions refocused the issue in tax objection cases challenging assessments, from emphasizing discrepancies in value to emphasizing circumstances purporting to show misconduct or "dishonesty" by assessing officials. The result has been to divert the attention of courts and litigants away from the question of the accuracy and legality of the assessment and tax.

In the view of its legislative sponsors, Senate Bill 1336 was intended to overrule that portion of *Ford* dealing with the question of the assessor's exercise of honest judgment. However, it was not intended to work a comprehensive change in the shape and scope of the tax objection procedure. From its inception the bill was intended to be a stopgap, providing some relief until a panel representing all interested parties could be convened to draft a more comprehensive and lasting statutory reform. See 88th General Assembly House Transcription Debate, SB 1336, June 9, 1994, at 1-3 (remarks of Representatives Currie, Kubik and Levin). Such a panel was convened as the Civic Federation Task Force.

The stopgap nature of SB 1336 was given new emphasis by a recent decision of the Cook County Circuit Court declaring the provision unconstitutional. In Re Application of County Collector, etc. v. J.C. Penney Company, Inc., Misc. Nos. 86-34, 87-16, 88-15 (various objections for tax years 1985-1987) ("J.C. Penney II") (Memorandum Opinion of December 6, 1994, Judge Michael J. Murphy). This decision appears to rest primarily on the circuit court's view that SB 1336 abandoned the traditional rule of constructive fraud, yet failed to replace it with a clearly defined alternative rule.

The Task Force believes that the alternative legislation proposed in this report supplies the clearly defined rules which the court found lacking in SB 1336. Further, it is hoped that the prompt enactment of this alternative legislation will best address the underlying problems in the tax appeals process which led to SB 1336 and will obviate the lengthy and uncertain appellate review of SB 1336 which has now begun.

The Task Force based its work on five principles or goals. To be effective, the tax appeals process must: (1) be clearly defined; (2) afford a complete remedy to aggrieved taxpayers; (3) focus on the accuracy and legality of the challenged tax or assessment, not on collateral issues; (4) balance the public's interest in relief from improper taxes with its interest in stable property tax revenues for the support of local government and (5) not seek structural changes in the current functioning of the Cook County Assessor's office or the Cook County Board of Appeals.

The Task Force concluded that these goals would best be accomplished by reforming the applicable court proceedings (i.e., the judicial tax objection process), rather than the other alternative, namely, extending the Property Tax Appeal Board's jurisdiction to Cook County.

The proposed legislation streamlines tax objection procedure, clarifies the hearing process, and makes significant changes in the standard of review applied in challenges to assessment valuations. The key features of the proposal are:

General Provisions

• Standard of Review. In assessment appeals, the doctrine of constructive fraud is expressly abolished. Where the taxpayer meets the burden of proof and overcomes the presumption that the assessment is correct, the court is directed to grant relief from an assessment that is incorrect or illegal. The standard makes clear that in cases which allege overvaluation of the taxpayer's property, it will be unnecessary to prove that the assessment resulted from any misconduct or improper practices by assessing officials.

• Presumptions and Burden of Proof. As under existing law, the assessments, rates and taxes challenged in an objection are presumed correct. The taxpayer will have the

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burden of proof by "clear and convincing evidence" -- the highest burden applicable in civil cases -- in order to rebut this presumption and obtain a tax refund.

• Scope of the Tax Objection Remedy. The reformed tax objection procedure will preserve the broad scope of the remedy under existing law. Thus, not only incorrect assessments, but also statutory misclassifications, constitutional violations, illegal levies or tax rates, and any other legal or factual claims not exclusively provided for in other parts of the Property Tax Code, will fall within the ambit of a tax objection complaint.

• Conduct of Hearings. As under existing law, tax objections will be tried to the court without a jury, and the court will hear the matter *de novo* rather than as an appeal from the action of the assessing officials. Appeals from final judgments may be taken to the appellate court as in other civil cases.

• Prerequisites to Objection. There is no change in the existing law that taxes must be paid in full as a pre-condition to filing a tax objection in court. Similarly, the requirement that the taxpayer exhaust its administrative remedy by way of appeal to the county board of appeals or review prior to proceeding in court will continue to apply; but this requirement is now specifically spelled out in the statute.

Procedural Reforms

• Payment Under Protest. The current requirement that a separate letter of protest be filed with the county collector at the time of payment is eliminated.

• Time of Payment and Filing. Both payment of the tax and filing of the tax objection complaint are keyed to the due date of the second (i.e. final) installment tax bill. To meet the condition for filing an objection, payment in full must occur no later than 60 days from the first penalty date for this installment, and the objection must be filed within 75 days from that penalty date.

• Separation from Collector's Application. Tax objections will be initiated by the taxpayer as a straightforward civil complaint, naming the county collector as defendant. This ends the anomalous current practice in which objections technically must be interposed in response to the collector's application for judgment and order of sale against delinquent properties.

Burden of Proof and Standard of Review in Assessment Cases

In resolving the questions of the standard of review and burden of proof in assessment challenges, the Task Force was required to balance the need to provide effective taxpayer relief against the need to avoid opening up the process so widely that the courts could potentially be called on to reassess any or all property in the county. The consensus on the Task Force was to provide for a standard of review permitting recovery upon proof of an incorrect or illegal assessment, but to require the taxpayer to meet a burden of proof by "clear and convincing" evidence (the highest burden applied in civil litigation, but clearly not the criminal burden, "beyond a reasonable doubt") in order to establish that such an incorrect or illegal assessment has occurred. This choice of balance was preferred over the alternative of choosing the lower burden of proof and then attempting the seemingly impossible task of defining an enhanced standard of review, in which the "degree of incorrectness" would be in issue.

This balance is illustrated by a case in which the outcome turns solely on the competing opinions of equally compelling witnesses. It is expected that in such a case, the assessment would be sustained since such evidence would not constitute clear and convincing proof that the assessment is incorrect. On the other hand, where the evidence does clearly and convincingly demonstrate the existence of an incorrect assessment it is expected that the court would grant relief.

Scope of Proposed Reform; No Change in PTAB Procedure

In order to solve the problems arising in the aftermath of the *Ford* case, the proposed legislation is designed to take effect immediately and to apply to all pending cases.

Additionally, although the proposed draft is of statewide application, it must be emphasized that appeals to the state Property Tax Appeal Board (PTAB), which are currently the vehicle for most cases of assessment review outside Cook County, are not changed in any way by the draft legislation. The Task Force concluded that a proposal for statewide application was preferable to attempting to limit the reform to Cook County, for several reasons.

The tax objection provisions of the Property Tax Code which would be amended have always applied throughout Illinois. While non-Cook County taxpayers have had and will continue to have, as an alternative, an administrative appeal remedy through the PTAB, the judicial tax objection process has always been available to these taxpayers. The Task Force sees no valid reason to deprive non-Cook County taxpayers of this alternative or to deprive them of the benefit of a reform in it. Indeed, either deprivation presents potential constitutional problems.

II. PROPOSED PROPERTY TAX CODE AMENDMENTS AND COMMENTARY

Following is a section-by-section analysis of the Task Force's proposed legislative changes to the Property Tax Code. Deletions from the existing text of the Code are indicated by overstrikes, and new language is highlighted by shading. Each quotation from the Code is followed by a brief commentary explaining the changes. The changes in several other sections are omitted from this analysis since the proposed amendments are primarily technical in nature. These are detailed at the end of this report, at which place the full text of all the proposed amendments is reproduced, without commentary, as an appendix.

§ 21-175 Proceedings By Court

Defenses to the entry of judgment against properties included in the delinquent list shall be entertained by the court only when: (a) the defense includes a writing specifying the particular grounds for the objection; and (b) except as otherwise provided in Section 14-15, 14-25, 23-5, and 23-25, the writing is accompanied by an official original or duplicate receipt of the tax collector showing that the taxes to which objection is made have been fully paid under protest. All tax collectors shall furnish the necessary duplicate receipts without charge. The court shall hear and determine the matter as provided in Section 23-15 taxes to which objection is made

are paid under protest pursuant to Section 23-5 and a tax objection complaint is filed pursuant to Section 23-10.

* * *

This section and Section 23-10 of the Code currently embody the basic provisions for tax objections, requiring that the objections be filed only as responses ("defenses") within the annual county collector's application for judgment and order of sale of delinquent properties. Thus, although in modern times objections by definition relate to taxes which are fully paid, by historical accident the objection process is relegated to judicial proceedings whose primary purpose is collection of unpaid taxes. This produces an anomalous situation in which the objecting taxpayer, for practical purposes the plaintiff in the lawsuit and the party with the burden of proof, is technically a defendant against the "application" or complaint commenced by the county collector. See In Re Application of County Collector (etc.) v. Randolph-Wells Building Partnership, 78 Ill. App. 3d 769, 397 N.E.2d 232 (1st Dist.1979).

The Task Force found no reason for this procedural anomaly to continue. Therefore, changes in Section 23-10, cross-referenced in this section, would permit tax objections to be commenced as a straightforward complaint filed by the taxpayer. In theory the tax objection complaint process should be divorced for most purposes from the collector's application and judgment proceedings. However, although filed as a complaint separately from the collector's application, the new form of tax objection may nonetheless still be construed as an objection to the annual tax judgment to the extent any part of the Code may logically require this result (e.g. exemption claims). Therefore the terminology of tax "objection" has been retained in order to weave the new procedure into the existing fabric of the Code.

The Code currently provides for two other types of tax objection which are left essentially unchanged, although some minor modifications in statutory language have been proposed. First, Section 14-15 permits adjudication of certificates of error by an "assessor's objection" to the collector's application. A number of such certificates correct assessment valuation errors for each tax year in Cook County through such objections by the assessor, and the courts have recognized the efficacy and convenience of this procedure. See, e.g., Chicago Sheraton Corporation v. Zaban, 71 Ill. 2d 85, 373 N.E. 2d 1318 (1978). Under Section 14-25 and related sections, certificates of error are also employed to establish exemptions.

Second, this Section 21-175, together with Sections 23-5 and 23-25, provide a limited but important role for exemption objections filed by taxpayers: permitting the taxpayer to block a tax sale of its property while an application for exemption is being adjudicated on the merits by the Department of Revenue or the courts. Since the law does not require payment of the taxes while an exemption claim is decided, the amendments to this section will continue to permit exemption objections directly within the collector's application proceeding without this pre-condition. Alternatively, the exemption claimant may accomplish the same result (forestalling a tax sale) indirectly by filing a separate tax objection complaint under Sections 23-5 and 23-10.

§ 23-5 Payment Under Protest

If any person desires to object-under Section 21-175 to all or any part of a property tax for any year, for any reason other than that the property is exempt from taxation and that a proceeding to determine the tax exempt status of such property is pending under Section 16-70 or Section 16-130 or is being conducted under Section 8-35 or Section 8-40, he or she shall pay all of the tax due prior to the collector's filing of his or her annual application for judgment and order of sale of delinquent properties within sixty days from the first penalty date of the final installment of taxes for that year. Each payment shall be accompanied by a written statement substantially in the following form: Whenever taxes are paid in compliance with this Section and a tax objection complaint is filed in compliance with Section 23-10, one hundred percent of such taxes shall be deemed paid under protest without the filing of a separate letter of protest with the county collector.

The Requirement of Protest

Payment of taxes in full is retained as a requirement of the tax objection process. However, the necessity of presenting a separate letter of protest to the county collector at the time of payment has been eliminated. The new language makes clear that the combination of the full payment of the tax within the statutory qualifying time limit and the timely filing of a tax objection complaint constitutes the act of "protest" that distinguishes such payment from a "voluntary payment" and its consequences under existing case law.

Under current law (Section 23-10), the "protest" (effected by timely payment and the contemporaneous filing of a "letter of protest") is automatically waived if the taxpayer fails to perfect it by filing a timely tax objection in court. Each year several thousand taxpayers file protest letters on pre-printed forms along with their payments, unaware that these protests are nullified by their failure to pursue objections in court. To this segment of the public, the separate protest letter is at best meaningless and at worst deceptive. For county collectors, receiving separate protest letters is simply a useless burden upon already busy staff.

They do not even aid the collector in complying with the provisions of Section 20-35 of the Code, which establishes a "Protest Fund" in which the collector must deposit certain amounts of taxes withheld from distribution to taxing bodies under Section 23-20. Although the "total amount of taxes paid under protest" is one of three alternative measures for the amount of deposits to the Protest Fund, letters of protest cannot help the collector determine this total since, under Section 23-10, the letters are null and void if not followed up by the filing of objections in court. Therefore, the filing of the tax objection is currently, and will remain, the crucial act permitting the taxpayer to challenge and claim a refund of "protested" taxes, and also permitting the collector to ascertain the "total amount of taxes paid under protest." This is why the amendments provide that the qualifying tax payment plus the objection complaint itself will constitute the taxpayer's protest.

Time of Payment

Current law provides for the taxpayer to pay taxes subject to objection "prior to the collector's filing of his or her annual application for judgment and order of sale." This is a cause of confusion, and occasionally leads taxpayers to lose their right to object as a result of missing the last date for payment, because the time of the collector's application fluctuates from one year to another. The only ways for taxpayers or their counsel to become aware of the date for a given year are to discover it in the boiler plate legal notices published in local newspapers, or to call the collector's office repeatedly until the date has been set. The Task Force concluded that establishing a definite time period of sixty days, measured from the first penalty date (i.e., the due date) for the final installment tax bill for the year in question, would key the payment deadline to the event which is most likely to be known to the taxpayer. This period allows ample time for payment, yet also allows the cutoff date for tax objection complaints to fall prior to the annual tax judgment as under current law. As under current law, taxes must be paid in full (including any penalty which may have accrued if the bill is paid late) in order to acquire the right to file a tax objection complaint.

§ 23-10 Tax Objections and Copies

Once a protest has been filed with the with the county collector, in all counties t The person paying under protest the taxes due as provided in Section 23-5 shall appear in he next application for judgment and order of sale and may file an tax objection complaint pursuant to Section 23-15 within seventy-five days from the first penalty date of the final installment of taxes for the year in question. Upon failure to do so, the protest shall be waived, and judgment and order of sale entered for any unpaid balance of taxes. Provided, however, that no objection to an assessment for any year shall be allowed by the court where an administrative remedy was available by complaint to the board of appeals or review under Section 16-55 or Section 16-115, unless such remedy was exhausted prior to the filing of the tax objection complaint

When any tax protest is filed with the county collector and an objection complaint is filed with the court in a county with less than 3,000,000 inhabitants, the

following procedures shall be followed: The plaintiff person paying under protest shall file 3 copies of the objection complaint with the clerk of the circuit court. Any tax objection complaint or amendment thereto shall contain on the first page a listing of the taxing districts against which the objection is directed. Within 10 days after the objection complaint is filed, the clerk of the circuit court shall deliver one copy to the State's Attorney and one copy to the county clerk, taking their receipts therefor. The county clerk shall, within 30 days from the last day for the filing of objections, notify the duly elected or appointed custodian of funds for each taxing district that may be affected by the objection, stating that an objection has been filed.

* * *

The proposed amendments to this section govern the time and prerequisites for filing tax objection complaints. Timing is again keyed to the first penalty date (i.e., the due date) of the final installment tax bill, just as in the case of the qualifying payment. However, the complaint filing may be made within seventy-five, rather than sixty, days of that due date, thus creating a fifteen-day grace period between the last qualifying payment date and the last day to file complaints.

The provision of the current law that, upon failure to appear in the collector's application and object, the taxpayer's protest "shall be waived, and judgment and order of sale entered for any unpaid balance of taxes" is deleted as inappropriate and superfluous. The elimination of the separate protest letter under the proposed amendments makes its explicit "waiver" unnecessary; and since the objection complaint itself constitutes the "protest," the right to protest or object is obviously waived when no complaint is filed. Moreover, the clause referring to "judgment and order of sale for any unpaid balance" is generally inoperative under current law (except for exemption objections), since taxes subject to an objection complaint must, by definition, be fully paid. In any event, this clause was considered to be redundant by the Task Force in view of the provision for entry of judgment which is contained in Section 21-175.

The requirement that a taxpayer exhaust available administrative remedies by appeal to the local board of appeals or review prior to filing an objection in court is a judicially

created rule under current law. In the judgment of the Task Force the rule performs an important function and should be retained. It allows the administrative review agencies to reduce the burden of objections on the courts by granting relief which may obviate further appeals. The amendatory language also makes explicit the current assumption that exhaustion is not required at the assessor level, but only at the board level. This language also alerts the non-professional to the exhaustion rule, of which he or she may otherwise be unaware at the critical time in the assessment cycle.

By codifying the rule in this section, it is intended to adopt rather than to alter existing judicial interpretations. E.g., *People ex rel. Nordlund v. Lans*, 31 III.2d 477, 202 N.E.2d 543 (1964) (taxpayer cannot object to excessive valuation in Collector's proceeding without first pursuing his administrative remedies at the Board); *People ex rel. Korzen v. Fulton Market Cold Storage Company*, 62 III.2d 443, 343 N.E.2d 450 (1976) (same, where taxpayer's issue is classification/assessment level); *In Re Application of the County Collector, etc. v. Heerey*, 173 III.App.3d 821, 527 N.E.2d 1045 (1st Dist. 1988) (the objecting taxpayer need not exhaust the administrative remedy personally, provided the subject property was brought before the board of appeals by another interested party); *In Re Application of Pike County Collector, etc. v. Carpenter*, 133 III.App.3d 142, 478 N.E.2d 626 (3d Dist. 1985) (filing written complaint with board of review suffices for exhaustion without appearance for oral hearing on complaint). The exhaustion requirement is limited to tax objections challenging assessments, since prior administrative review is unavailable in cases challenging taxing body budgets and levies (tax rate objections).

The requirement under current law that tax objections outside Cook County provide for notice to interested taxing bodies is unchanged in these amendments. The terminology used in this section is altered simply to conform to the new procedure for filing the tax objection as a complaint separate from the collector's application for judgment and order of sale, and to the new provisions abolishing the protest letter requirement.

§ 23-15 Tax Objection Procedure and Hearing

(a) A tax objection complaint under Section 23-10 shall be filed in the circuit court of the county in which the subject property is located. The complaint shall name the county collector as defendant and shall specify any objections which the plaintiff may have to the taxes in question. No appearance or answer by the county collector to the tax objection complaint, nor any further pleadings, need be filed. Amendments to the complaint may be made to the same extent which, by law, could be made in any personal action pending in the court.

(b) (1) The court, sitting without a jury, shall hear and determine all objections specified to the taxes, assessments or levies in question. This Section shall be construed to provide a complete remedy for any claims with respect to such taxes, assessments or levies, excepting only matters for which an exclusive remedy is provided elsewhere in this Code.

(2) The taxes, assessments and levies which are the subject of the objection shall be presumed correct and legal, but the presumption shall be rebuttable. The plaintiff shall have the burden of proving any contested matter of fact by clear and convincing evidence.

(3) Objections to assessments shall be heard de novo by the court. The court shall grant relief in such cases where the objector meets the burden of proof under this Section and shows an assessment to be incorrect or illegal. Where an objection is made claiming incorrect valuation, the court shall consider such objection without regard to the correctness of any practice, procedure, or method of valuation followed by the assessor or board of appeals or review in making or reviewing the assessment, and without regard to the intent or motivation of any assessing official. The doctrine known as constructive fraud is hereby abolished.

(c) If the court shall order a refund of any part of the taxes paid, it shall also order the payment of interest as provided in Section 23-20. Appeals may be taken from final judgments as in other civil cases.

This section is completely rewritten, with all present language deleted. The new language contains provisions for the form of tax objection complaints, the conduct of

hearings, presumptions and the burden of proof, the standard of review to apply in cases challenging assessments, and appellate review of final judgments.

Subsection (a)

Form of Complaint and Initial Procedure; Venue

Because tax objections are to be filed as complaints separate from the collector's application, their form and certain basic procedural matters are set forth in some detail. As discussed below, it is intended that certain features of the current procedure which are working well, such as avoiding the need for extensive pleadings in routine cases, will be continued under the new procedure.

Venue is confined to the county where the subject property is located, to the same effect as the existing law. Similarly, the county collector remains the party opposing the taxpayer's request for a tax refund. As under current law, no particular form of complaint is required; the plaintiff taxpayer must simply and clearly "specify" his or her objections to the taxes in question. The collector is not required to file an appearance or answer to the tax objection complaint, nor is a reply or any further pleading required. Summons is unnecessary and the state's attorney, as counsel for the collector, will receive copies of the objection complaints directly from the clerk of the circuit court as is the case under current law. The provision for amendments is identical to the existing law under language contained in Section 21-180, which applies to the prior form of objections within the collector's application. See *People ex rel. Harris v. Chicago and North Western Railway Co.*, 8 Ill.2d 246, 133 N.E.2d 22 (1956).

While this procedure is simple in order to accommodate efficiently the many routine objections which are filed each year, it is designed to be flexible enough to accommodate more complex matters as well. Thus, while pleadings subsequent to the objection complaint will not normally be filed, it is expected that the courts and litigants will employ the common devices of civil practice, such as motions to dismiss or for summary judgment, as may be appropriate to the issues in particular cases. This continues the practice followed under existing law. See *People ex rel. Southfield Apartment Co. v. Jarecki*, 408 Ill. 266, 96 N.E.2d 569 (1951) (procedure under civil practice law applies to matters under Revenue Act

(now the Property Tax Code) except where the Act specifically provides contrary procedural rules); 735 ILCS 5/1-108(b) (1994) (Article II of the Code of Civil Procedure governs except where separate statutes provide their own contrary procedures).

Control of Discovery

In proposing a revised standard of review, another important goal of the Task Force, in addition to the goals discussed below in subsection (b), is to provide a foundation for judicial control of the time-consuming, unproductive discovery contests which have plagued tax objection litigation under the current constructive fraud standard.

As in any civil litigation, the scope of discovery in tax objection matters must be determined according to the nature of the legal and factual issues which are actually in dispute. See Illinois Supreme Court Rule 201(b)(1) (relevant discovery "relates to the claim or defense" of a party). Under the constructive fraud doctrine as interpreted in the *Ford* case, even in the most typical overvaluation claims, taxpayers have of necessity been forced to focus on alleged errors in the assessment process; and a flurry of discovery has inevitably followed. Under the draft standard of review in subsection (b)(3), constructive fraud is abolished and the statutory language makes it clear that such overvaluation claims (which constitute the vast majority, although not all, of the court's tax objection caseload) will focus on the accuracy of the assessed value instead of on the assessment process which established that value. In the typical overvaluation case under the new standard, where the "practice, procedure or method of valuation" and the "intent or motivation of ... assessing official[s]" are expressly made irrelevant to recovery, the need for discovery will be limited by curtailing inquiry into these irrelevant factors.

The judicial tools for control of discovery already exist under Illinois Supreme Court Rule 201(c)(2), providing for court supervision of "all or any part of any discovery procedure"; Supreme Court Rule 218, providing the court with express authority to conduct a pre-trial conference, and to enter an order following the conference which "specifies the issues for trial," simplifies the issues, determines admissions or stipulations, limits the number of expert witnesses, and so forth; and, Supreme Court Rule 220(b), which similarly provides express authority to structure discovery as to experts. The court may use these rules, either sua sponte or on motion of a party, to set guidelines for appropriate discovery in tax objection cases. Such guidelines will be set at an early point in the life of the case, based on the actual contested issues (as opposed to general allegations in the complaint, which are often far broader than the issues.that are contested), so that discovery may proceed promptly and efficiently.

Subsection (b)

Scope and Conduct of Hearings; Presumptions and Burden of Proof; Standard of Review

Subsection (b)(1) codifies several features of existing tax objection law for purposes of the proposed procedure, including the requirement that cases be tried to the bench rather than a jury. As under current law, the court will hear tax objections *de novo* rather than as appeals from the decision of the board of appeals or review. Such direct appeal (under the Administrative Review Law) is barred under *White v. Board of Appeals*, 45 Ill.2d 378, 259 N.E.2d 51 (1970).

This subsection also emphasizes that tax objections are intended to provide a complete remedy, excepting only matters for which an exclusive remedy is provided elsewhere (as in Section 8-40 governing judicial review under the Administrative Review Law of certain final decisions of the Department of Revenue). The broad scope of the tax objection remedy is an essential feature of the reform scheme. In its review of the Cook County tax objection process some fifteen years ago, the U.S. Supreme Court held that the taxpayer must be afforded "a full hearing and judicial determination at which she may raise any and all constitutional objections to the tax" in order for the process to pass muster under federal law. *Rosewell v. LaSalle National Bank*, 450 U.S. 503, 514, 516, n. 19 (1981). Of course, as under existing law, the reformed tax objection process will not permit counterclaims by the collector or a judgment by the court increasing the taxpayer's assessment or tax.

Tax objection procedure encompasses, in addition to valuation objections, the socalled rate objections (challenging the legality of certain portions of the tax levies that

ultimately determine the tax rate), as well as other legal challenges. No change is intended that would affect the standards applied in rate litigation or other legal challenges.

Subsection (b)(2) provides for a presumption of the correctness of challenged taxes, assessments and levies, which the taxpayer may rebut with proof (as to any contested factual matter) by clear and convincing evidence. The application of these provisions to assessment appeals, under the standard of review of contested assessments set forth in subsection (b)(3), required the Task Force to strike a balance between the public's interest in relief from improper taxes and its interest in stable property tax revenues. (It should be emphasized that the balance of these public interests simply informed the choice of the appropriate legal standard to be written in the Property Tax Code; such general policy concerns are *not* intended to be weighed in the balance by courts when the standard is applied to individual cases.) Much of the Task Force's work was devoted to this single issue.

The use of "constructive fraud" in earlier tax litigation was an attempt to provide for such a balance, on the one hand permitting at least some relief in serious cases (without having to prove actual fraud), and, on the other hand, avoiding the situation where every taxpayer is able to ask the court to revalue its property. With the apparent closing off of the first of these desiderata in the *Ford* case and its sequels, the Task Force proposal now attempts to make the former trade-off explicit, and more fairly balanced than it was under the hodge-podge of rulings which resulted from the constructive fraud doctrine. This is sought to be accomplished by providing for an appropriate burden of proof, separately from the question of the appropriate standard of review.

As to the burden of proof, the choice came down to "a preponderance of the evidence" (the ordinary plaintiff's burden in civil litigation), or "clear and convincing evidence" (the highest burden in civil litigation, but clearly not the criminal burden, "beyond a reasonable doubt"). As to the standard of review, for valuation issues, the choice was whether to make it "incorrect," or whether it should be some form of words attempting to indicate a requirement to show a higher degree of inaccuracy (such as "grossly excessive" or "substantially erroneous").

The consensus of the Task Force was to require the higher burden of proof coupled with the less restrictive standard of review. Thus, for a taxpayer to overcome the presumption of validity of the assessment, he or she would have to prove an incorrect assessment by clear and convincing evidence. The proposed new language also expressly eliminates the doctrine of "constructive fraud" from the court's consideration. (Of course, this is not intended to affect the general law of fraud, actual or constructive, outside of the context of real property tax matters.) Further, the new language negatives the judicial requirement, enunciated in the *Ford* case, that in order to prevail the taxpayer must prove that the assessing officials or their staff made some specific and demonstrable error in arriving at the assessment.

The Task Force consensus reflects its judgment that the attempt to define, let alone to prove, an elevated degree of assessment inaccuracy is inherently speculative and cannot be reconciled with the need for a clear standard of review. Moreover, the public interest in avoiding a flood of questionable judicial reassessments is not appropriately addressed by denying recovery for some inaccuracies, and allowing recovery for others whose parameters can only be vaguely defined. Rather, it is appropriately addressed by an elevated level of proof required to show that an incorrect assessment has occurred.

The Task Force therefore concluded that the public interest is best served by an initial presumption of correctness of the challenged assessment, and then a burden on the taxpayer to prove by clear and convincing evidence that the assessment is incorrect. For example, should a trial outcome turn solely on valuation evidence, if the competing valuation conclusions are determined by the court to be equally compelling, it is expected that the assessment would be sustained since the evidence would not constitute clear and convincing proof that the assessed value is incorrect. On the other hand, relief would be granted where there is a clear and convincing showing of incorrectness.

It must be remembered that actual damage is an essential element of the taxpayer's cause of action under any standard of review. Thus, although a taxpayer might prove that a "mistake" in his assessed valuation has occurred in the abstract sense, if the "mistaken" valuation and resulting tax is not shown to exceed the proper valuation and its resulting tax, then the assessment is not incorrect within the meaning of the law, and no recovery may be had. E.g. In Re Application of Rosewell (etc.) v. Bulk Terminals Company, 73 Ill.App.3d 225, 238 (1st Dist. 1979) (leasehold assessment by a legally incorrect computation is not subject

to challenge where an assessment by the legally correct computation would be higher). The proposed legislation is not intended to depart from this "no harm, no foul" rule. To the contrary, the revised standard strengthens the rule by explicitly providing for valuation objections "without regard to the correctness of any practice, procedure or method of valuation" or the "intent or motivation of . . . assessing official[s]." (Subsection (b)(3).)

Subsection (c)

Final Judgments and Appellate Review

The provisions of this subsection, requiring interest to be paid upon any taxes which the court may order the collector to refund to the plaintiff taxpayer, and providing for appeals from final judgments as in other civil actions, are essentially identical to the existing law.

§ 23-25 Tax Exempt Property; Restriction on Tax Objections

No taxpayer may pay under protest as provided in Section 23.5 or file an objection as provided in Section 21-175 or Section 23-10 on the grounds that the property is exempt from taxation, or otherwise seek a judicial determination as to tax exempt status, except as provided in Section 8-40 and except as otherwise provided in this Section and Section 14-25 and Section 21-175. Nothing in this Section shall affect the right of a governmental agency to seek a judicial determination as to the exempt status of property for those years during which eminent domain proceedings were pending before a court, once a certificate of exemption for the property is obtained by the governmental agency under Section 8-35 or Section 8-40. This Section shall not apply to exemptions granted under Sections 15-165 through 15-180.

The limitation in this Section shall not apply to court proceedings relating to an exemption for 1985 and preceding assessment years. However, an order entered in any such proceeding shall not preclude the necessity of applying for an exemption for 1985 or later assessment years in the manner provided by Sections 16-70 or 16-130. The proposed changes to this section are technical in nature. Minor variations in language and statutory cross-references are made to accommodate the abolition of the separate protest letter, and to recognize that either the traditional objection or the new objection complaint procedure may be used to withdraw a property from the tax sale pending the determination of an exemption claim. (See commentary to Section 21-175 above.) The second paragraph restores language formerly included in the statute, which was unintentionally deleted during the recent Property Tax Code recodification project despite the legislature's purpose to avoid any substantive changes in the meaning or application of the law.

§ 23-30 Conference on Tax Objection

Upon Following the filing of an objection under Section 21-175 23-10, the court must, unless the matter has been sooner disposed of, within 90 days after the filing may hold a conference with between the objector and the State's Attorney. If no agreement is reached at the conference, the court must, upon the demand of either the taxpayer or the State's attorney, set the matter for hearing within 90 days of the demand. Compromise agreements on tax objections reached by conference shall be filed with the court, and the State's Attorney parties shall prepare an order covering the settlement and file submit the order with the clerk of to the court within 15 days following the conference for entry.

This section of the Code recognizes the authority of the courts to conduct pre-trial conferences with a view to resolving tax objections by compromise, and provides for orders to effectuate any resulting settlements. Caselaw has made it clear that there is inherent as well as statutory authority for settlement of tax matters. See In Re Application of County Collector (etc.), J&J Partnership v. Laborers' International Union Local No. 703, 155 Ill.2d 520, 617 N.E.2d 1192 (1993); People ex rel. Thompson v. Anderson, 119 Ill.App.3d 932, 457 N.E.2d 489 (3d Dist. 1983). Compromise is to be encouraged in any litigation and, under the proposed legislation, it is anticipated that settlements will still be the rule rather than the exception.

The time limits in the current provision, although framed in ostensibly peremptory terms, have been construed as directory rather than mandatory by the Illinois Attorney General. 1975 Opin. Atty. Gen. No. S-1011. Moreover, the time limits have not been observed in any court proceeding in Cook County within the memory of any lawyer now practicing, as near as the Task Force can determine. The proposal therefore deletes these limits as unrealistic. Of course, the courts retain their inherent authority to schedule pre-trial conferences, to encourage settlements, and to establish rules and procedures to accomplish these ends. (For an example of the exercise of this authority, see Rules of the Circuit Court of Cook County, Rule 10.6, "Small Claims Proceedings for Real Estate Tax Objections.")

Provision for Effective Date and Application to Pending Cases (Uncodified) \$ _____ This amendatory Act of 1995 shall take effect immediately upon becoming law and shall apply to all tax objection matters still pending for any tax year, provided that the procedures and time limitations for payment of taxes and filing tax objection complaints under amended Property Tax Code Sections 23-5 and 23-10 shall apply only to tax year 1994 and subsequent tax years.

Given the subject matter of the proposed amendments to the Property Tax Code, it is likely that courts would construe them to have retroactive effect upon pending tax objections filed under the current procedure in any event. For the authority to make the provisions retroactive, see Schenz v. Castle, 84 Ill.2d 196, 417 N.E.2d 1336, 1340 (1981); People ex rel. Eitel v. Lindheimer, 371 Ill.367, 371 (1939); Isenstein v. Rosewell, 106 Ill.2d 301, 310 (1985); (no vested right in continuation of tax statute, therefore amendments are retroactive). However, in order to address the concerns which led to the proposed reform, the Task Force believes that it is essential to avoid any unclarity as to the effectiveness and application of the amendments. Accordingly, this section, which need not be codified, is proposed to make unmistakable the legislative intent that these amendments take effect immediately and that they govern the disposition of all tax objection matters not previously disposed of by final judgment (i.e., matters which remain pending either at the circuit court level or on appeal).

The proposed amendments have been drafted with a view to immediate enactment. Accordingly, the filing requirements are proposed to be first applied to tax year 1994 (as to which payment will be due and objections will be filed the latter part of calendar year 1995) and then to later tax years. Payments under protest and tax objection filings for tax year 1993 and prior years have been completed under the current procedure. Of course, as stated above, the hearing of objections for all tax years prior to 1994 would be governed in all other respects by the new amendments.

APPENDIX

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CIVIC FEDERATION TASK FORCE ON REFORM OF THE COOK COUNTY TAX APPEALS PROCESS

PROPOSED AMENDMENTS TO PROPERTY TAX CODE

Part I: Principal Provisions

§ 21-175. Proceedings by court. Defenses to the entry of judgment against properties 1 included in the delinquent list shall be entertained by the court only when: (a) the defense 2 3 includes a writing specifying the particular grounds for the objection; and (b) except as 4 otherwise provided in Section 14-15, 14-25, 23-5, and 23-25, the writing is accompanied by 5 an official original or duplicate receipt of the tax collector showing that the taxes to which 6 objection is made have been fully paid under protest. All tax collectors shall furnish the 7 necessary duplicate receipts without charge. The court shall hear and determine the matter 8 as provided in Section 23-15 taxes to which objection is made are paid under protest 9 pursuant to Section 23-5 and a tax objection complaint is filed pursuant to Section 23-10.

10 If any party objecting is entitled to a refund of all or any part of a tax paid-under 11 protest, the court shall enter judgment accordingly, and also shall enter judgment for the taxes, special assessments, interest and penalties as appear to be due. The judgment shall 12 13 be considered as a several judgment against each property or part thereof, for each kind of 14 tax or special assessment included therein. The court shall direct the clerk to prepare and 15 enter an order for the sale of the property against which judgment is entered. However, if 16 a defense is made that the property, or any part thereof, is exempt from taxation and it is 17 demonstrated that a proceeding to determine the exempt status of the property is pending 18 under Section 16-70 or 16-130 or is being conducted under Section 8-35 or 8-40, the court 19 shall not enter a judgment relating to that property until the proceedings being conducted

20 under Section 8-35 or Section 8-40 have been terminated.

22	§ 23-5. Payment under protest. If any person desires to object under Section 21-175 to all
23	or any part of a property tax for any year, for any reason other than that the property is
24	exempt from taxation-and that a proceeding to determine the tax exempt status of such
25	property is pending under Section 16-70 or Section 16-130 or is being conducted under
26	Section 8-35 or Section 8-40, he or she shall pay all of the tax due prior to the collector's
27	filing of his or her annual application for judgment and order of sale of delinquent
28	properties within sixty days from the first penalty date of the final installment of taxes for
29	that year. Each payment shall be accompanied by a written statement substantially in the
30	following form: Whenever taxes are paid in compliance with this Section and a tax objection
31	complaint is filed in compliance with Section 23-10, one hundred percent of such taxes shall
32	be deemed paid under protest without the filing of a separate letter of protest with the
33	county collector.
34	[Delete all other text in existing section including statutory protest form.]
35	
36	§ 23-10. Tax objections and copies. Once a protest has been filed with the with the county
37	collector, in all counties t The person paying under protest the taxes due as provided in
38	Section 23-5 shall appear in he next application for judgment and order of sale and may file
39	an tax objection complaint pursuant to Section 23-15 within seventy-five days from the first
40	penalty date of the final installment of taxes for the year in question. Upon failure to do
41	so, the protest shall be waived, and judgment and order of sale entered for any unpaid

42	balance of taxes. Provided, however, that no objection to an assessment for any year shall
43	be allowed by the court where an administrative remedy was available by complaint to the
44	board of appeals or review under Section 16-55 or Section 16-115, unless such remedy was
45	exhausted prior to the filing of the tax objection complaint.
46	When any tax protest is filed with the county collector and an objection complaint
47	is filed with the court in a county with less than 3,000,000 inhabitants, the following
48	procedures shall be followed: tThe plaintiff person paying under protest shall file 3 copies
49	of the objection complaint with the clerk of the circuit court. Any tax objection complaint
50	or amendment thereto shall contain on the first page a listing of the taxing districts against
51	which the objection is directed. Within 10 days after the objection complaint is filed, the
52	clerk of the circuit court shall deliver one copy to the State's Attorney and one copy to the
53	county clerk, taking their receipts therefor. The county clerk shall, within 30 days from the
54	last day for the filing of objections, notify the duly elected or appointed custodian of funds
55	for each taxing district that may be affected by the objection, stating that an objection has
56	been filed. * * *
57	[Continue with existing text regarding notice to affected taxing districts.]
58	
59	§ 23-15. Tax objection procedure and hearing.
60	[Delete all language presently in this section and replace with the following.]
61	(a) A tax objection complaint under Section 23-10 shall be filed in the circuit court of the
62	county in which the subject property is located. The complaint shall name the county
63	collector as defendant and shall specify any objections which the plaintiff may have to the

64	taxes in question. No appearance or answer by the county collector to the tax objection
65	complaint, nor any further pleadings, need be filed. Amendments to the complaint may be
66	made to the same extent which, by law, could be made in any personal action pending in
67	the court.
68	(b) (1) The court, sitting without a jury, shall hear and determine all objections specified
69	to the taxes, assessments or levies in question. This Section shall be construed to provide
70	a complete remedy for any claims with respect to such taxes, assessments or levies, excepting
71	only matters for which an exclusive remedy is provided elsewhere in this Code.
72	(2) The taxes, assessments and levies which are the subject of the objection shall be
73	presumed correct and legal, but the presumption shall be rebuttable. The plaintiff shall have
74	the burden of proving any contested matter of fact by clear and convincing evidence.
75	(3) Objections to assessments shall be heard de novo by the court. The court shall
76	grant relief in such cases where the objector meets the burden of proof under this Section
77	and shows an assessment to be incorrect or illegal. Where an objection is made claiming
78	incorrect valuation, the court shall consider such objection without regard to the correctness
79	of any practice, procedure, or method of valuation followed by the assessor or board of
80	appeals or review in making or reviewing the assessment, and without regard to the intent
81	or motivation of any assessing official. The doctrine known as constructive fraud is hereby
82	abolished.
83	(c) If the court shall order a refund of any part of the taxes paid, it shall also order the
84	payment of interest as provided in Section 23-20. Appeals may be taken from final
85	judgments as in other civil cases.

86 § 23-25. Tax exempt property; restriction on tax objections. No taxpayer may pay under 87 protest as provided in Section 23-5 or file an objection as provided in Section 21-175 or 88 Section 23-10 on the grounds that the property is exempt from taxation, or otherwise seek 89 a judicial determination as to tax exempt status, except as provided in Section 8-40 and 90 except as otherwise provided in this Section and Section 14-25 and Section 21-175. Nothing 91 in this Section shall affect the right of a governmental agency to seek a judicial 92 determination as to the exempt status of property for those years during which eminent 93 domain proceedings were pending before a court, once a certificate of exemption for the 94 property is obtained by the governmental agency under Section 8-35 or Section 8-40. This 95 Section shall not apply to exemptions granted under Sections 15-165 through 15-180.

The limitation in this Section shall not apply to court proceedings relating to an
 exemption for 1985 and preceding assessment years. However, an order entered in any such
 proceeding shall not preclude the necessity of applying for an exemption for 1986 or later
 assessment years in the manner provided by Sections 16-70 or 16-130.

100

101 § 23-30. Conference on tax objection. Upon Following the filing of an objection under 102 Section 21-175 23-10, the court must, unless the matter has been sooner disposed of, within 103 90 days after the filing may hold a conference with between the objector and the State's 104 Attorney. If no agreement is reached at the conference, the court must, upon the demand 105 of either the taxpayer or the State's attorney, set the matter for hearing within 90 days of 106 the demand. Compromise agreements on tax objections reached by conference shall be filed 107 with the court, and the State's Attorney parties shall prepare an order covering the

*

108	settlement and file submit the order with the clerk of to the court-within 15 days following
109	the conference for entry.
110	[Provision for Effective Date and Application to Pending Cases (Uncodified)]
111	§ This amendatory Act of 1995 shall take effect immediately upon becoming law and
112	shall apply to all tax objection matters still pending for any tax year, provided that the
113	procedures and time limitations for payment of taxes and filing tax objection complaints
114	under amended Property Tax Code Sections 23-5 and 23-10 shall apply only to tax year
115	1994 and subsequent tax years.
116	
117	Part II: Additional Provisions
118	§ 14-15. Certificate of error; counties of 3,000,000 or more.
119	(a) In counties with 3,000,000 or more inhabitants, if, at any time before judgment
120	is rendered in any proceeding to collect or to enjoin the collection of taxes based upon any
1 21	assessment of any property belonging to any taxpayer, the county assessor discovers an error
122	or mistake in the assessment, the assessor shall execute a certificate setting forth the nature
123	and cause of the error. The Certificate when endorsed by the county assessor, or when
124	endorsed by the county assessor and board of appeals for the tax year for which the
125	certificate is issued, may be received in evidence in any court of competent jurisdiction.
126	When so introduced in evidence such certificate shall become a part of the court records,
127	and shall not be removed from the files except upon the order of the court.
128	A certificate executed under this Section may be issued to the person erroneously
129	assessed, or a list of the tax parcels for which certificates have been issued, may be

presented by the assessor to the court as an objection in the application for judgment and order of sale for the year in relation to which the certificate is made. The state's attorney of the county in which the property is situated shall mail a copy of any final judgment entered by the court regarding the certificate to the taxpayer of record for the year in question.

Any unpaid taxes after the entry of the final judgment by the court on certificates issued under this Section may be included in a special tax sale, provided that an advertisement is published and a notice is mailed to the person in whose name the taxes were last assessed, in a form and manner substantially similar to the advertisement and notice required under Sections 21-110 and 21-135. The advertisement and sale shall be subject to all provisions of law regulating the annual advertisement and sale of delinquent property, to the extent that those provisions may be made applicable.

A certificate of error executed under this Section allowing homestead exemptions under Sections 15-170 and 15-175 of this Code no previously allowed shall be given effect by the county treasurer, who shall mark the tax books and, upon receipt of the following certificate from the county assessor or supervisor of assessments, shall issue refunds to the taxpayer accordingly:

147

"CERTIFICATION

148I county assessor or supervisor of assessments, hereby certify that the149Certificates of Error set out on the attached list have been duly issued to150allow homestead exemptions pursuant to Sections 15-170 and 15-175 of the151Property Tax Code which should have been previously allowed; and that a152certified copy of the attached list and this certification have been served upon153the county State's Attorney."

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154	The county treasurer has the power to mark the tax books to reflect the issuance of
155	homestead certificates of error from and including the due date of the tax bill for the year
156	for which the homestead exemption should have been allowed until 2 three years after the
157	first day of January of the year after the year for which the homestead exemption should
158	have been allowed. The county treasurer has the power to issue refunds to the taxpayer as
159	set forth above from and including the first day of January of the year after the year for
160	which the homestead exemption should have been allowed until all refunds authorized by
161	this Section have been completed.
162	The county treasurer has no power to issue refunds to the taxpayer as set forth above
163	unless the Certification set out in this Section has been served upon the county State's
164	Attorney.
165	(b) Nothing in subsection (a) of this Section shall be construed to prohibit the
166	execution, endorsement, issuance and adjudication of a certificate of error where the annual
167	judgment and order of sale for the tax year in question is reopened for further proceedings
168	upon consent of the county collector and county assessor, represented by the State's
169	Attorney, and where a new final judgment is subsequently entered pursuant to the
170	certificate. This subsection (b) shall be construed as declarative of the existing law and not
171	as a new enactment.
172	(c) No certificate of error, other than a certificate to establish an exemption
173	pursuant to Section 14-25, shall be executed for any tax year more than three years after the
174	date on which the annual judgment and order of sale for that tax year was first entered.
175	
176 §21-110. Published notice of annual application for judgment and sale; delinquent taxes. 177 At any time after all taxes have become delinquent or are paid under protest in any year, 178 the Collector shall publish an advertisement, giving notice of the intended application for 179 judgment and sale of the delinquent properties and for judgment fixing the correct amount 180 of any tax paid under protest. Except as provided below, the advertisement shall be in a 181 newspaper published in the township or road district in which the properties are located. 182 If there is no newspaper published in the township or road district, then the notice shall be 183 published in some newspaper in the same county as the township or road district, to be 184 selected by the county collector. When the property is in a city with more than 1,000,000 185 inhabitants, the advertisement may be in any newspaper published in the same county. 186 When the property is in an incorporated town which has superseded a civil township, the 187 advertisement shall be in a newspaper published in the incorporated town or if there is not 188 such newspaper, then in a newspaper published in the county.

189 The provisions of this Section relating to the time when the Collector shall advertise 190 intended application for judgment for sale are subject to modification by the governing 191 authority of a county in accordance with the provision of subsection (c) of Section 21-40.

192

§ 21-115. Times of publication of notice. The advertisement shall be published once at least 10 days before the day on which judgment is to be applied for, and shall contain a list of the delinquent properties upon which the taxes of any part thereof remain due and unpaid, the names of owners, if known, the total amount due, and the year or years for which they are due. In counties of less than 3,000,000 inhabitants, advertisement shall

include notice of the registration requirement for persons biding at the sale. Properties upon which taxes have been paid in full under protest shall not be included in the list. The collector shall give notice that he or she will apply to the circuit court on a specified day for judgment against the properties for the taxes, and costs and for an order to sell the properties for the satisfaction of the amount due, and for a judgment fixing the correct amount of any tax paid under protest.

204 The Collector shall also give notice that on the Monday next succeeding the 205 date of application all the properties for the sale of which an order is made, will be exposed 206 to public sale at a location within the county designated by the county collector, for the 207 amount of taxes, and cost due. The advertisement published according to the provisions of 208 this section shall be deemed to be sufficient notice of the intended application for judgment 209 and of the sale of properties under the order of the court, or for judgment fixing the correct 210 amount of any tax paid under protest. Notwithstanding the provision of this Section and 211 Section 21-110, in the 10 years following the completion of a general reassessment of 212 property in any county with 3,000,000 or more inhabitants, made under any order of the 213 Department, the publication shall be made not sooner than 10 days nor more than 90 days 214 after the date when all unpaid taxes or property have become delinquent.

215

§ 21-150. Time of applying for judgment. Except as otherwise provided in this Section or by ordinance or resolution enacted under subsection (c) of Section 21-40, all applications for judgment and order of sale for taxes and special assessments on delinquent properties and for judgment fixing the correct amount of any tax paid under protest shall be made

220 during the month of October. In those counties which have adopted an ordinance under 221 Section 21-40, the application for judgment and order of sale for delinquent taxes or for 222 judgment fixing the correct amount of any tax paid under protest shall be made in 223 December. In the 10 years next following the completion of a general reassessment of 224 property in any county with 3,000,000 or more inhabitants, made under an order of the 225 Department, applications for judgment and order of sale and for judgment fixing the correct 226 amount of any tax paid under protest shall be made as soon as may be and on the day 227 specified in the advertisement required by Section 21-110 and 21-115. If for any cause the 228 court is not held on the day specified, the cause shall stand continued, and it shall be 229 unnecessary to re-advertise the list or notice.

230 Within 30 days after the day specified for the application for judgment the court shall 231 hear and determine the matter. If judgment is rendered, the sale shall begin on the Monday 232 specified in the notice as provided in Section 21-115. If the collector is prevented from 233 advertising and obtaining judgment during the month of October, the collector may obtain 234 judgment at any time thereafter; but if the failure arises by the county collector's not 235 complying with any of the requirements of this Code, he or she shall be held on his or her 236 official bond for the full amount of all taxes and special assessments charged against him or 237 her. Any failure on the part of the county collector shall not be allowed as a valid objection 238 to the collection of any tax or assessment, or to entry of a judgment against any delinquent 239 properties included in the application of the county collector, or to the entry of a judgment fixing the correct amount of any tax paid under protests. 240

§ 21-160. Annual tax judgment, sale, redemption, and forfeiture record. The collector shall
transcribe into a record prepared for that purpose, and known as the annual tax judgment,
sale, redemption and forfeiture record, the list of delinquent properties and of properties
upon which taxes have been paid under protest. The record shall be made out in numerical
order, and contain all the information necessary to be recorded, at least 5 days before the
day on which application for judgment is to be made.

The record shall set forth the name of the owner, if known; the description of the property; the year or years for which the tax, or in counties with 3,000,000 or more inhabitants, the tax or special assessments, are due or for which the taxes have been paid under protest; the amount of taxes paid under protest; the valuation on which the tax is extended; the amount of the consolidated and other taxes or in counties with 3,000,000 or more inhabitants, the consolidated and other taxes and special assessments; the costs; and the total amount of the charges against the property.

255 The record shall also be ruled in columns, to show in counties with 3,000,000 or more 256 inhabitants the withdrawal of any special assessments from collection and in all counties to 257 show the amount paid before entry of judgment; the amount of judgment and a column for 258 remarks; the amount paid before sale and after entry of judgment; the amount of the sale; 259 the amount of interest or penalty; amount of cost; amount forfeited to the State; date of 260 sale; acres or part sold; name of purchaser; amount of sale and penalty; taxes of succeeding 261 years; interest and when paid, interest and cost; total amount of redemption; date of redemption; when deed executed; by whom redeemed; an a column for remarks or receipt 262 263 of redemption money.

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264	The record shall be kept in the office of the county clerk.			
265				
266	§ 21-170. Report of payments and corrections. On the day on which application for			
267	judgment on delinquent property is applied for, the collector, assisted by the county clerk,			
268	shall post all payments compare and correct the list, and shall make and subscribe an			
269	affidavit, which shall be substantially in the following form:			
270	State of Illinois)			
271) ss.			
272	County of)			
273				
274	I, collector of the county of, do solemnly swear (or affirm, as the case may			
275	be), that the foregoing is a true and correct list of the delinquent property within the county			
276	of, upon which I have been unable to collect the taxes (and special assessment, interest,			
277	and printer's fees, if any), charged thereon, as required by law, for the year or years therein			
278	set forth; and of all of the properties upon which the taxes have been paid under protest;			
279	and that the taxes now remain due and unpaid, to the best of my knowledge and belief.			
280	Dated			
281	The affidavit shall be entered at the end of the list, and signed by the collector.			
282				
283	§ 23-35. Tax objection based on budget or appropriation ordinance. Notwithstanding the			
284	provisions of Section 21-175 23-10, no objection to any property tax levied by any			
285	municipality shall be sustained by any court because of the forms of any budget or			

286	appropriation ordinance, or the degree of itemization or classification of items therein, or			
287	the reasonableness of any amount budgeted or appropriated thereby, if: * * *			
288	[Continue with existing text of section.]			
289				

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SUPPLEMENTARY APPENDIX B

68th Legislative Day

May 24, 1995

record. On this question, there are 114...114 voting...114 voting 'yes', none voting 'no', 1 voting 'present'. House does concur with Senate Amendment #1 to House Bill 1093. And this Bill, having received the required Constitutional Majority, is hereby declared passed. The House will now stand in recess until the hour of 9:15. Representative Brunsvold."

Brunsvold: "Thank you, Mr. ... Thank you, Mr. Speaker. Earlier I had a Motion and the Chair indicated he'd get back to me. Can we go back to that Order, 'We'll get back to you'."

- Speaker Johnson, Tim: "At 9:15, I'm sure that we'll deal accordingly with your Motion. I'm not aware of what you've made, but we'll deal with it then. The House will stand in recess until 9:15. The Gentleman from Logan... The Gentleman from Logan, Representative Turner, for what purpose do you rise?"
- Turner: "I have no Motions at this time, Mr. Speaker. Thank you."

Speaker Johnson, Tim: "The House will continue at ease then."

- Clerk McLennand: "Attention Members of the House of Representatives, the House will reconvene in five minutes. The House will reconvene in five minutes."
- Speaker Daniels: "The House will come to order. Members will be in their seats. On the Order of Concurrence, House Bill 1465. Read the Bill, Mr. Clerk. Mr. Clerk, take that out of the record for the moment. Committee Reports."
- Clerk McLennand: "Committee Reports. Committee Report from Representative Krause, Chairman of Committee on Health Care and Human Services, to which the following Joint Action Motions were referred, action taken on May 24, 1995, reported the same back 'do approve' for consideration: on concurrence, House Bill 1967, together with Senate

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Amendments #1 and 2; House Bill 2330, together on Senate Amendments #1 and 2; House Bill 175, together with Senate Amendment #1; and House Bill 241, together with Senate Amendment #1. Committee Report from Representative Maureen Murphy, Chairman of the Committee on Revenue, to which the following Joint Action Motions were referred, action taken on May 24, 1995, reported the same back 'do approve' for consideration: concurrence House Bill 1465, together with Senate Amendments #1 and 2; House Bill 2332, together with Senate Amendment #1; and House Bill 1212, together with Senate Amendments #1, 2, 5, 9, 11, 12 and 13. Committee Report from Representative Stephens, Chairman from the Committee on Executive, to which the following Joint Action Motions were referred, action taken on May 24, 1995, reported the same back 'do approve' for consideration: on the Order of Concurrence House Bill 41, together with Senate Amendment #3 and House Bill 838, together with Senate Amendment #1. Committee Report from Representative Saviano, Chairman for Committee on Registration and Regulation, to which the following Joint Action Motions were referred, action taken on May 24, 1995, reported the same back 'do approve' for consideration: on the Order of Concurrence House Bill 1969, together with Senate Amendment #1; House Bill #3, together with Senate Amendments #1 through 7; House Bill 2349, together with Senate Amendment #1; and House Bill 32, together with Senate Amendments #1 and 2. Committee Report from Representative Deuchler, Chairman from Committee on Financial Institutions, from which the following Joint Action Motions were referred, action taken on May 24, 1995, reported the same back 'do approve' for consideration: on the Order of Concurrence House Bill 377, together with Senate Amendments 1 through

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10. Committee Report from Representative Persico, Chairman from Committee on Environment and Energy, to which the following Joint Action Motions were referred, action taken on May 24, 1995, reported the same back 'do approve' for consideration: on the Order of Concurrence Senate Amendments #1 to House Bill 729; House Bill 929, together with Senate Amendments #1 and 2; and House Bill 901, together with Senate Amendment #1."

- Speaker Daniels: "House Bill 1465 on the Order of Concurrence. Read the Bill, Mr. Clerk."
- Clerk McLennand: "House Bill #1465, a Motion to concur has been filed by Representative Kubik on Senate Amendments #1 and 2 and they have been approved for consideration."

Speaker Daniels: "Representative Kubik."

Kubik: "Thank you, Mr. Speaker, Ladies and Gentlemen of the House. Senate Amendment #... I would move to concur with Senate Amendments #1 and 2 to House Bill 1465. Senate Amendments #1 and 2 contain a major reform of the Cook County property tax system. And there are some major elements of this Bill that I would like to briefly The first element of the Bill is a provision describe. that allows Cook County taxpayers to appeal to the State Property Tax Appeals Board. Under the current system throughout the state and 101 other counties, if you want to appeal your property taxes, you can appeal to a board of review and then to the State Board of Tax Appeals. In Cook County, you can only appeal to the Board of Tax Appeals, so this would allow taxpayers another avenue to appeal what they consider unfair assessments. That's the first element of the Bill. The second element of the Bill is to change the existing property tax appeal system in Cook County. At the present time there is a two member board of tax appeal.

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That two member board under this legislation would be abolished. It would be replaced by a Board of Review and the Board of Review would have more enhanced powers than The Board of Review would the Board of Tax Appeal. initially be an appointed board. There would be an interim board appointed for two years. An elected board would begin serving in 1998. The State Legislature would draw There would be three districts of equal size districts. that would be contained in Cook County and they would all run for election in 1998. The final, major portion of the legislation is a change in the standard by which property tax appeals are judged in court. The present time they are judged on the basis of constructive fraud. This Bill would replace that burden of proof to clear and convincing statewide. For those of you who are not familiar with this burden, it is an impossible burden to meet and as a result, the Civic Federation and a number of groups have come together and this portion of the Bill was actually proposed by the Civic Federation and has widespread support among local government but also taxpayers and not only practitioners. This is an excellent move forward in our tax system. This Bill...the intention of this Bill is very It is to allow the creation of a system that will clear. be more taxpayer friendly and more...allow for people to appeal those taxes and actually have a chance to affect an assessment in this process. This is a system that exists in 101 other counties; it does not exist in Cook County. The elements of this Bill will bring Cook County to a...closer to the standard that is in 101 other counties. I think this is a major move forward for the taxpayers of Cook County and I would certainly appreciate your support on this Concurrence Motion."

68th Legislative Day May 24, 1995 Speaker Daniels: "Is there any discussion? Supplemental Calendar announcement."

Clerk McLennand: "Supplemental Calendar #3 has been distributed." Speaker Daniels: "Is there any discussion? The Lady from Cook, Representative Currie."

Currie: "Thank you, Speaker and Members of the House. I rise in reluctant opposition to concurrence with the Amendments to House Bill 1465. There are many things in this Bill, in this measure, in these Amendments that are good public policy. I think it is very good news that these Amendments adopt a proposal that came to us from the Civic Federation with respect to the standard of proof for property tax appeals in the Circuit Courts of our state. As you know, we have suffered under a constructive fraud, interpretation of the kind of standard that is required in order to win an appeal. That standard was, indeed, a very difficult one for any property owner to overcome. The new measure would provide for clear and convincing evidence as a standard with a requirement that the taxpayer exhaust administrative remedies and with deference to the assessor and the assessing practices that preceded the appeal. I think as a matter of public policy, it makes sense to add a member to the Cook County Board of Tax Appeals. Two member boards don't make a lot of sense. Three member boards are certainly a lot sounder. But there are serious flaws in these Amendments to House Bill 1465. Serious, serious flaws that I think means we should not be voting 'yes' tonight. First of all, I think with the Civic Federation of Chicago that there are serious constitutional questions about our ability to abolish offices whose incumbents were elected in general elections in the County of Cook, one as recently as November of 1994. The proposed replacement of

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those members in this measure, again I think is fatally flawed, both on constitutional and policy grounds. What business do the members of the Cook County delegation of this General Assembly have, what qualifications do we possess that makes us the appropriate people to choose members for this board? With the Civic replacement Federation, we would be far wiser to take the route that says at the next general election, let's add a third member and let's restore this opportunity to the voters of Cook County, not try to take on this perk for ourselves. Secondly, under this Bill, in addition to the appeal to the assessor, in addition to the appeal to the Appeal Board and in addition to the opportunity to go into court, taxpayers in Cook County will have the opportunity to go also to Springfield to the Property Tax Appeals Board. With the Civic Federation, I oppose extending PTAB jurisdiction to Cook County. PTAB is not funded. It does not have the expertise that is required to deal with the kinds of appeals that will come to it from Cook County. Last year PTAB had 9,000 appeals, 9,000. And PTAB is seriously The Board of Appeals, on the other hand, in backlogged. Cook County dealt with 70,000 appeals, no comparison whatsoever. The cost to the taxpayers of the state to expand PTAB would be enormous for this proposal to be adopted and the idea of a four-step review procedure for a complaining property taxpayer is only to delay and to make chaos out of our property tax system. At the end of the day, our units of local government will not have any kind of certainty about the revenues that are available to them. They will be caught in a lengthy four, five, six year process in which they will be spending money that later they are going to have to give back. They will be at the

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bank borrowing in order to meet their responsibilities because the tax collection system under this PTAB approach will fall completely apart. As I say, there is a lot that is good in this Bill, a lot that has merit. I would wish that the Sponsors of the legislation would take this Bill into a Conference Committee, adopt appropriate standards for appeals in the Circuit Courts, add a member, if they like, to the Board of Tax Appeals in Cook County, but retain the elective system the citizens of Cook County now enjoy, and reject the notion that the Property Tax Appeals Board will help, rather that bring chaos to our tax assessment and collection system. I am sure the Sponsor is well intentioned, but I'm here to tell you, Members of this chamber, that what he offers you with the opportunity for us to select members of this new Review Board and with the opportunity to go to PTAB, he offers us and our taxpayers a pig in a poke. I urge a 'no' vote."

Speaker Daniels: "Any further discussion? The Lady from Cook, Representative Fantin. Ladies and Gentlemen of the House. Ladies and Gentlemen, those not entitled to the floor. Representative Fantin."

Fantin: "Thank you. Will the Representative yield?"
Speaker Daniels: "He indicates he will."
Fantin: "Representative, I notice they have three assessment
 districts and you have them listed. Are these going to
 follow the tri-annual assessments as a Cook County assessor
 now follows?"
Speaker Daniels: "Representative Kubik."
Kubik: "Yes."
Speaker Daniels: "Representative Fantin."

Fantin: "It will be the same years as a Cook County assessor is now doing?"

68th Legislative Day May 24, 1995 Speaker Daniels: "Representative Kubik." Kubik: "Yes, Representative, as you know there are three districts. The dividing line for the suburban district is North Avenue and then the city is in one assessment district as well."

Speaker Daniels: "Representative Fantin."

Fantin: "You are talking about abolishing a board, starting a new board. There is a transitional period which was mentioned of one...one...January 1, '96 to June of '96. What is going to be done during this transitional period?"

Speaker Daniels: "Representative Kubik."

Kubik: "Representative, I think maybe, let me explain, I think you might have those dates somewhat confused. You are right that the Members...the Legislature must draw a map by June 1st of '96. The Interim Board would serve for a period of two years until the '98 election. So...and that Interim Board would assume the duties of the present Board of Tax Appeals with some enhanced powers, the powers of Board of Review."

Speaker Daniels: "Representative Fantin."

Fantin: "I'm sorry, I could not hear his answer."

- Speaker Daniels: "Ladies and Gentlemen of the House, it's important that we allow the Members to engage in their debate. Representative Kubik, could you answer that question once more, please."
- Kubik: "Yes, Representative Fantin, as I indicated earlier, the June date is the date by which the Legislature must draw a map for those members...for the '98 election by June 1st of 1996. The Interim Board would begin its service on the first day of 1996, as I understand on the legislation. And they would serve for two years until the new...newly elected board would be elected. I might point out those

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members who are on the Interim Board certainly are not precluded from running for office in those districts." Speaker Daniels: "Representative Fantin." Fantin: "Do you know what the estimated cost is for this change?" Speaker Daniels: "Representative Kubik."

Kubik: "Well, Representative, I know that the Assessor's Office and the Board of Review have...or the Board of Appeals has stated that, I believe it's...they're saying \$2,000,000 as I understand it, although I'm not sure that that's a correct figure. I will concede that the addition of a third member is going to cost more money. I will concede that, but I think when you are looking at a tax system in Cook County, which is a five billion dollar tax system, that the amount of money that we are talking about, which will ensure fairer assessments, is a very small price to pay."

Speaker Daniels: "Ladies and Gentlemen, Ladies and Gentlemen. Representative Fantin."

Fantin: "They are estimating that this would cost minimum about \$2,000,000 and this would come from where?"

Speaker Daniels: "Representative Kubik."

- Kubik: "Well, as I indicated earlier, Representative, I do not know and I do not necessarily accept their estimate of \$2,000,000. Now obviously it's going to come from local taxpayers, but as I said earlier, when you are talking about a \$5,000,000,000 tax system, I don't think that's...you know, a million dollars is a lot of money to me, but in the aggregate, it is not that much money because we are assuring that there will be fairer assessments in this process."
- Speaker Daniels: "Representative Fantin, could you bring your questions to a close, please."

68th Legislative Day May 24, 1995 Fantin: "I would just say that I understand what you are trying to do and that maybe the assessment process would move a little bit faster, the Board of Appeals, but I question if this is the right way to do it, that we need to do it in a little more timely fashion. I think we are trying to rush into this and do something pretty fast here that I'm afraid we might be sorry for. I'm just going to ask all my colleagues for a 'no' vote."

Speaker Daniels: "Further discussion? The Gentleman from McHenry, Representative Skinner."

Skinner: "By putting the Cook County Government, the Cook County properties under the State Property Tax Appeal Board, we are finally bringing rationality to the assessment appeal process throughout the State of Illinois. Since the 1960's, the rest of the State of Illinois has known what the rules of the game are. If you own a piece of property and you are assessed above the median assessment level in your county, you have known that if you get to the...if you persist to the State Property Tax Appeal Board level, that your assessment will be lowered to the median assessment level of your county. Now putting the State Property Tax Appeal Board over Cook County presents some problems, but not insurmountable problems of logic to the State Property Tax Appeal Board. The largest class of property that is in numbers is Class II in Cook County which includes residential property up to 12 units. It is my opinion, based upon dealing with the State Property Tax Appeal Board as county treasurer on behalf of property taxpayers in 1969 and '70, that the Property Tax Appeal Board should lower assessments of all residential properties in Class II to the median average assessment for the township or the county, whichever is lower. And I guess I should add

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there's a third possibility. Or the assessment district, whichever of the three is lower. Now what this will do will be force the Cook County assessing officials to assess more uniformly than they are now. And that would be guite an accomplishment, because the assessments of Class II property within Cook County from township to township varies wildly. I would refer the State Property Tax Appeal Board to the findings of the assessment to sales ratio studies conducted annually by the Department of Revenue for further guidance in determining what the median assessment levels are. Now for some classes of property, there are not enough sales within each township for there to be a median assessment level on a township level. For those sales I believe that the State Property Tax Appeal Board the median assessment for the smallest. should find geographic area for which it can be determined. That may be the assessment district, it may be suburban Cook County, suburban Cook County versus the City of Chicago. In those ... In the cases of those classes, I believe that the assessment level should...that the assessments of the appealing properties which are above the median assessment level for the counties should be lowered to the county level. I guess that's enough legislative history. I think it's important to realize that for the past over 25 years, over a quarter of a century, the people of Cook County have been discriminated against because they have not been able to appeal their assessments to an appeal body where the rules of the game can be figured out by somebody reasonably intelligent and someone who understands what the assessment process is all about. Currently in Cook County to win an assessment appeal, it depends on who you know, not what you know. It depends on not the facts of the case

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That is, and I but on the quality of the representation. don't mean intellectual quality, I mean the closeness that the person has with the assessing officials. It is time to end this favoritism system in Cook County and to take a more logical approach to determining who the winners and who the losers are. It should not depend on who you know, but it should depend on the facts of the case on whether one wins or loses an assessment appeal in the State of And by putting the State Property Tax Appeal Illinois. Board over Cook County, I would guess that within five years that the Cook County assessing officials will figure out the same things that the McHenry County assessment officials figured out in one year, and that is if they don't want to look foolish, they will follow the rules of the game that are established statewide."

Speaker Daniels: "Further discussion? The Gentleman from Cook, Representative Lopez."

Lopez: "Thank you, Mr. Speaker. Would the Sponsor yield?"

Speaker Daniels: "He indicates he will."

Lopez: "Representative Kubik, do you believe in the election process?"

Speaker Daniels: "Representative Kubik."

Kubik: "Representative, yes, I do believe in the election process, but I also believe that the Legislature...the units of government that we are talking about are created by the State Legislature. They have initially been created by the State Legislature and now we are revising it. So, I think it's entirely appropriate for us to be involved in the change of this process, so..."

Speaker Daniels: "Representative Lopez." Lopez: "That brings me to the next point. Would you agree with me and say that the county commissioners of the Board of

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Tax Appeals are state elected officials or are they county commissioners?"

Speaker Daniels: "Representative Kubik."

Kubik: "They are elected in Cook County, as I am, but their offices were created by a state law. So, it is a state created function they run in the county."

Speaker Daniels: "Representative Lopez."

Lopez: "So would you say that they are state officials?"

Speaker Daniels: "Representative Kubik."

Kubik: "I would say that they are people who reside in Cook County, who have been elected to a system that was created by a state law."

Speaker Daniels: "Representative Lopez."

Lopez: "So in other words, what you are saying is that they are just like we are. We were created by the Illinois Legislature where you draw maps, so I guess we will consider all ourselves and them state officials. Representative, are you aware of Walker versus State Board of Elections? Article 5, Section 9 of the State Constitution."

Speaker Daniels: "Representative Kubik."

Rubik: "No."

Speaker Daniels: "Representative Lopez."

Lopez: "Let me read what the Constitution says: 'The State Legislature may not grant to itself the authority to appoint state officers. This authority is vested in the Governor by this Section unless a restriction on appointment by the Legislature is overridden by specific constitutional provision establishing the office in question.'."

Speaker Daniels: "Representative Kubik." Kubik: "As I stated earlier, we are abolishing an office and we

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are creating a new form of government, a Board of Review." Speaker Daniels: "Representative Lopez."

Lopez: "I agree with what you are saying, Representative, but the Constitution is very clear, this court case is very clear where it says that us, as a state body, as a State Legislature, we can not appoint or elect state officials." Speaker Daniels: "Representative Kubik. Representative Lopez." Lopez: "So therefore, we don't have the authority to really appoint an Interim Board of a Board of Review. Let's go on to the next point. Representative, are you aware that the two commissioners, the city commissioners were elected, duly elected by the people of Cook County in November of

1994, less than six or seven months ago?"

Speaker Daniels: "Representative Kubik."

Kubik: "Yes."

Speaker Daniels: "Representative Lopez."

Lopez: "Are you aware of any fraud or any problems with the election process in November of '94?"

Speaker Daniels: "Representative Kubik."

Kubik: "I do not know of any, but then again, there may have been some. I don't know."

Speaker Daniels: "Representative Lopez."

Lopez: "So, Representative, so why, when the state Constitution clearly states that we cannot appoint, and why if the elections were fair, no fraud involved, why are we changing this in the middle, less than seven months after two city commissioners that were elected by the people of Cook County, the county who you partly represent, why are we doing this when...are we saying that we do not trust the people of Cook County?"

Speaker Daniels: "Representative Kubik." Kubik: "As I stated earlier, we are abolishing one board and

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creating ... " Speaker Daniels: "Representative Kubik." Kubik: "Creating a different board with different powers and different responsibilities." Speaker Daniels: "Representative Lopez, your time has expired. The Gentleman from Cook, Representative Madigan." Madigan: "Thank you, Mr. Speaker. I rise for the purpose of declaring that I will vote 'present' on this Bill because of the possibility of a conflict of interest. Thank you." Speaker Daniels: "The Gentleman from Cook, Representative Santiago." Santiago: "Thank you, Mr. Speaker. Would the Gentleman yield for a question?" Speaker Daniels: "He indicates he will." Santiago: "Representative Kubik, let's go in some detail here about this proposed legislation. You are eliminating the Tax Board of Appeals. Am I correct?" Speaker Daniels: "Representative Kubik." Santiago: "What?" Speaker Daniels: "Representative Santiago, I think his answer is, 'yes'." Santiago: "Could you please tell us what kind of a mechanism are you establishing so that the taxpayers could go and appeal their taxes? If you're getting rid of a board, what are you going to do to replace those members?" Speaker Daniels: "Representative Kubik." follows: The Kubik: "Representative, the process is as

Legislative Leaders will appoint four Legislators from Cook County who must reside in...I'm sorry, appoint two members of Cook County who must reside in Cook County to a board. That will create an eight member board. They must, by October 1st, provide four names, no more than two from each

May 24, 1995 68th Legislative Day political party. In turn, the Members of the General Assembly who have a portion of their legislative district in Cook County would be allowed to vote for these four Members based on a weighted vote of the gubernatorial election of 1994. That election must be held by December 1st. The top three vote getters would be then appointed to the Interim Board for a period of two years. Obviously, no more than two from one party would be elected. They would begin their duties on the first day of January, 1996." Speaker Daniels: "Representative Santiago." Santiago: "Once the term of the Interim Board, once you nominate the Interim Board, you nominate these individuals. What is the next process? What is the next step in the process?" Speaker Daniels: "Representative Kubik." Kubik: "As I indicated, I think I indicated, although I guess it's pretty noisy in here." Speaker Daniels: "Excuse me. Ladies and Gentlemen." Kubik: "That's not a problem with me, but... As I indicate, once they are nominated, there will be four nominated. Of those four, the Legislators within ... that have districts within Cook County would be given a weighted vote and would be allowed to vote on those nominations and the top three would be elected. As I indicated, there would be no more than two from one party." Speaker Daniels: "Representative Santiago." Santiago: "Isn't there in the Bill a stipulation that a process in which a map is going to be drawn so that the new commissioners will be elected within district. Is there such a mechanism in there, in the Bill?" Speaker Daniels: "Representative Kubik." Kubik: "I'm sorry, Representative. I thought you were talking about the Interim Board. The board that will begin the

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election process in 1998, there will be a map that will be drawn by the Legislature and that map must be drawn by June 1st of 1996."

Speaker Daniels: "Representative Santiago."

Santiago: "Can you tell me, Representative Kubik, how many taxpayers appealed their taxes in 1994 before the Cook County Tax Board of Appeals, and the other part of the question, how many cases were filed or appealed directly to PTAB?"

Speaker Daniels: "Representative Kubik."

- Kubik: "My understanding is the answer to the first is around 70,000, and I believe the answer to the second is around 9 to 10,000."
- Speaker Daniels: "Representative Santiago, your time is expiring. Can you bring your questions to a close?"

Santiago: "Yes. Now, if two commissioners could do the job of analyzing 70,000 cases, why do we need three?"

Speaker Daniels: "Representative Kubik."

Kubik: "Representative, it has been... Well, first of all as I understand it, the Cook County Board of Tax Appeals is the only two member board in the country, the only two member board in the country. I think it is understood by most individuals, including the Chicago Bar Association and others, who believe that a fairer system would be a three member system, and a system where there is minority participation in the Board of Review process. Let me point out that in other counties throughout the state, which obviously are much smaller than Cook County, no more than two members of the Board of Review are from one party, so there has been minority participation."

Speaker Daniels: "Representative Santiago." Santiago: "Representative Kubik, don't you think that a board

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that handles 70,000 cases is an efficient board?" Speaker Daniels: "Representative Kubik." Kubik: "Representative, based on the evidence that I have seen

over the years regarding assessments in Cook County, they may, as you point out, dispose of 70,000 cases. I'm not sure they do it very well."

Speaker Daniels: "Representative Santiago."

Santiago: "Do you have any evidence indicating what you just stated?"

Speaker Daniels: "Representative Kubik."

Kubik: "I think the Department of Revenue has done a number of studies on this issue over the years. I think the Taxpayers Federation, which regardless of how they feel about a particular issue, is seen as an organization that has a lot of integrity in the research that they do, would indicate that in Cook County the assessment process is one that doesn't work. And that there is a wide disparity in assessments and that this system is not working. So I think, you know, I could probably go back to my office and bring down a load of books and show you that, but I think over the years that has been proven that the assessments are determined and the ultimate result of those assessments indicate that it doesn't work."

Speaker Daniels: "Representative Santiago." Santiago: "So, you have stated that PTAB handled what, 6,000 ` cases last year?"

Speaker Daniels: "Representative Kubik."

Kubik: "I think it's about 9,000."

Speaker Daniels: "Representative Santiago."

Santiago: "How many members are on the PTAB Board?"

Speaker Daniels: "Representative Kubik."

68th Legislative Day Kubik: "Five members." Speaker Daniels: "Representative Santiago."

Santiago: "So, we have a state agency that handles 9,000 cases and it has five members, and I also know that they are behind some six years, and now we want to eliminate an office, a board that handles 70,000 cases with only two commissioners. Where is the sensibility in this equation? Can you tell me that?"

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Speaker Daniels: "Representative Kubik."

Kubik: "Well, Representative, they may handle 9,000 cases a year. There are 101 other counties in this state. It seems to me, that if they handle 9,000 cases, then what's happening is, on the lower levels at the Board of Review and at the assessor level, people are much more satisfied with and can understand their assessments so they don't feel the need to go to PTAB and go through that process. So what we are trying to do is improve the system on the bottom side and hopefully there will be fewer that will go upward, but it seems to me that people, there are fewer people that are appealing because they are happier with the result that has been done at the Board of Review and the assessor's level." Speaker Daniels: "Representative Santiago, your time has expired. Can you bring your line of questioning to a close, please or summarize?"

Santiago: "I have so many questions. Thank you, Mr. Speaker, for your indulgence; I really appreciate it."

Speaker Daniels: "Representative Feigenholtz, are you giving Representative Santiago your time? Looks like you have another gift. So we will give you another five minutes." Santiago: "Yes. It's been a tough birthday for me." Speaker Daniels: "Well, you're doing a good job." Santiago: "Thank you, Mr. Speaker. Representative Kubik, we

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cannot compare the rest of the state with Cook County. Half...the population of Cook County is half of the state. Will you agree with me on that point?"

Speaker Daniels: "Representative Kubik."

Kubik: "Representative, you are the one who introduced the comparison, not me. So, you know, I'm just responding to your line of questioning. You are the one who said, 'Why are we doing this?' And you brought the comparison in."

Speaker Daniels: "Representative Santiago."

Santiago: "I believe that you and everyone here will disagree with you. Just... All we have to do is look at the number 70,000 versus 9,000. Two commissioners doing...processing 70,000 cases with a board that only...that has five commissioners and only processes 9,000 cases, and they are behind six years. Now, let me ask you this question. Let's say that this Bill passes. This board, this PTAB, how many cases are they going to be able to handle?"

Speaker Daniels: "Representative Kubik."

Kubik: "Representative, first of all, in the...there will be a phase in of the cases. In the '96 tax...the '96 assessment year, appealable in '97, we will just do residential. In the '97, appealable in'98, we will do the rest of the classes of property. The recognition here is that there will need to be additional resources that will be provided to the State Tax Appeals Board, and this will allow us that opportunity to phase in those resources."

Speaker Daniels: "Representative Santiago."

Santiago: "How... Do you have an estimate of how many cases this PTAB is going to handle in a year?"

Speaker Daniels: "Representative Kubik."

Kubik: "Representative, I don't know and I think the reason that we ought to...one other thing we ought to keep in mind is

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that along with the portion that you are talking about of this Bill, we are also changing the standard by which a court makes a judgement on tax assessment. There may be some cases that will choose not to go to PTAB after they have gone to the Board of Review, but rather to go into court and that number we cannot estimate. What I can tell you is that in the State Property Tax Appeals Board at the present time, something in the nature of 65 to 75% of their cases are related to home owner assessment."

Speaker Daniels: "Representative Santiago."

Santiago: "Representative Kubik, you said earlier that PTAB handled 9,000 cases, and I have some information that tells me that they are six years behind. Let's say by your Bill, you're saying that you want to open up the appealing Let's say 30,000 people decide to appeal to process. PTAB. What are you going to do with those people? If you can't handle 9,000, how are you going to handle 30,000? Are you going to put the taxpayers in Cook County at risk? Are you going to put all those taxing bodies at risk? Because you know of the bonding authorizations and the other obligation that these taxing bodies have if these...they are not going to be able to get their money...how are...is this board, that's an inefficient board, is going to handle 30,000 cases?"

Speaker Daniels: "Representative Kubik."

Kubik: "Well, Representative, I think we have a basic disagreement as to how this system is going to work. I happen to believe that if we create a three member Board of Tax Appeals and we develop a good system in the Board of Tax Appeals, that will result in fewer cases going to PTAB. How many? I don't know. We are prepared to place some resources into PTAB to upgrade that particular..."

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68th Legislative Day May 24, 1995 Speaker Daniels: "Further discussion? The Gentleman from Cook, Representative Kotlarz." Kotlarz: "Mr. Speaker, I would like to yield my time to Representative Santiago. I would also like to announce that I am voting 'present' because of a possible conflict." Speaker Daniels: "Well, you can't do both, Sir. If you are going to announce that, that will take up your time, but I will...Representative Santiago, I am going to go to somebody else and then come back to you on a yield. The Gentleman from Cook, Representative Pedersen." Pedersen: "Thank you, Mr. Speaker and Ladies and Gentlemen of the House. Will the Sponsor yield?" Speaker Daniels: "He indicates he will." Pedersen: "Representative, under the current system, a taxpayer normally goes to the assessor first when he wants to appeal. Isn't that correct?" Speaker Daniels: "Representative Kubik." Kubik: "Yes." Speaker Daniels: "Representative Pedersen." Pedersen: "And logically under the new system, he would do the same thing. Right?" Speaker Daniels: "Representative Kubik." Kubik: "Yes." Speaker Daniels: "Representative Pedersen." Pedersen: "And if he doesn't like the results at the assessor's office, then he has a chance to go to the Board of Appeals." Speaker Daniels: "Representative Kubik." Kubik: "Yes, that is the second step. Yes." Speaker Daniels: "Representative Pedersen." Pedersen: "And under the new system, he would have the right to do the same thing and that would be the logical step.

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Correct?"

Speaker Daniels: "Representative Kubik."

Kubik: "Correct. That would be the same under...the new system...it would be the same."

Speaker Daniels: "Representative Pedersen."

Pedersen: "So, if he is still unhappy and that, of course, does happen currently, he now has the opportunity to go to the State Property Tax Appeals Board with his appeal. That's

the one thing that's new. ... that correct?"

Speaker Daniels: "Representative Kubik."

Kubik: "Yes, that is correct, Representative."

Speaker Daniels: "Representative Pedersen."

Pedersen: "Now, if the State Property Tax Appeals Board has a procedure that's somewhat different and they start changing some of these lower judgments, isn't it logical that if the lower appeals...places that people go, if that...if they're being overridden by the State Property Tax Appeals Board, don't you think it's just logical that at some point the county assessor and the Board of Appeals are going to say, 'well, we'll just do it the same way as the State Property Tax Appeals Board and they won't have to go there.' Isn't that logical?"

Speaker Daniels: "Representative Kubik."

Kubik: "Representative Pedersen, that is certainly our hope and I think it is logical. That is our hope that over a period of time that that will occur and will result in fairer assessments at the assessor level and at the Board of Review level."

Speaker Daniels: "Representative Kubik...Pedersen."

Pedersen: "And this... So what...so what that means is that the residents and property owners in Cook County will then have the same right as everybody else in the state has. Isn't

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that correct?"

Speaker Daniels: "Representative Kubik."

- Kubik: "Yes, Representative, at the present time, as you well know, in every other county in the state, the taxpayer is allowed the opportunity, not only to appeal at the assessor level, not only to appeal at the board of review level, but at the Property Tax Appeals Board level. Now my belief is that we should not deny that opportunity to the taxpayers of Cook County."
- Speaker Daniels: "Representative Kubik. Representative Pedersen."
- Pedersen: "Well, to the Bill, Mr. Speaker, this...all the scare tactics we are talking about here will probably just not be there. What's going to happen is at the local levels, where appeals are made, they are going to be doing them the way the State Property Tax Appeals Board will ultimately do it anyway. The other thing is that why do the...why do residents in Cook County not have the same right as everybody in the rest of the state? The other thing is that, you know, we have had people on the other side of the aisle in the past who proposed some of these very things, and so I think what we are really talking about, is this a question of fairness for property owners in Cook County? It certainly would be a lot simpler, and I think it's a marvelous step forward we are taking here for all the property owners in Cook County, and I urge an 'aye' vote." Speaker Daniels: "The Gentleman from Cook, Representative Pugh." Pugh: "Thank you, Mr. Speaker, Ladies and Gentlemen of the House.

Will the Sponsor yield for a question?"

Speaker Daniels: "He indicates he will."

Pugh: "Representative Kubik, can you tell me the names of the members who are...who currently make up this body?"

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Speaker	Daniels: "Representative Kubik."	
Kubik:	"Representative, I'm not sure I under	rstand your question.
	Maybe you could be a little more specia	fic,"
Speaker	Daniels: "Representative Pugh, could	d you restate your
	question?"	
Pugh:	"Okay. Do we start the clock over as a	a result"
Speaker	Daniels: "No, just restate your	question. He didn't
	understand it."	
Pugh:	"The Board of Appeals, who currently ma	akes up? Who are the
	current commissioners?"	
Speaker	Daniels: "Representative Kubik."	
Kubik:	"There are two commissioners. I beli	eve their names are
	Joseph Barrios and Wilson Frost."	
Speake	Daniels: "Representative Pugh."	
Pugh:	"And what ethnicity are these two indi	viduals?"
Speake	Daniels: "Representative Pugh, is	this to the Bill? Is
	this to the Bill, Sir?"	
Pugh:	"Yes, Sir."	
Speake	Daniels: "Representative Kubik."	
Kubik:	"Representative, I believe that	RepresentativeI'm
	sorry, Commissioner Frost is an Afr	ican American and Mr.
	Barrios is Hispanic."	
Speake	Daniels: "Representative Pugh."	
Pugh:	"And the purpose of this legislation i	s designed to move
	those two individuals out of office	and replace them with
	some new people."	
Speake	Daniels: "Representative Kubik."	
Kubik:	"No, there is nothing in this legisla	tion which precludes
	those two individuals from applying fo	or a membership on the
	Interim Board and/or running for offic	e under a system that
	woulddistricts that would be cr	ceated by June 1st of
	1996."	

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Speaker Daniels: "Representative Pugh."

Pugh: "What's the purpose? Why do...what's the need? Why do we need this legislation at this point in time?"

Speaker Daniels: "Representative Kubik."

Kubik: "Representative, we have a board that is a two member As I indicated earlier, I have no personal board. differences with the board members. It has been my experience over my ten years in the General Assembly. I have been down to the Chicago Bar Association on numerous The Chicago Bar Association believes very occasions. strongly, as many other groups do, it should be a three member board. In addition to that, we, in looking at this board, decided that it would be more appropriate to have a Board of Review as opposed to a Board of Appeals. So we abolish the Board of Appeals and created a Board of Review, which has three members."

Speaker Daniels: "Representative Pugh."

Pugh: "So, will this board...will this legislation that we're about to create, will it save the taxpayers' money if we are going from a two member board to a three member board, will we save the taxpayer money? And if so, how much?"

Speaker Daniels: "Representative Kubik."

Kubik: "I think that would be hard to determine, but I do believe that in a fairer assessment system, taxpayers, all sorts of taxpayers, homeowners, small business people, everyone will get fairer assessments, which means lower tax bills. You know, a person who has a piece of property, whether it be a home or a business, is entitled to a fair assessment. That's all we are trying to do here is to create a system that makes sure that we have fair and equal assessments in Cook County."

Speaker Daniels: "Representative Pugh."

68th Legislative Day May 24, 1995 Pugh: "So, are you... The fair and equal assessments would save the taxpayers that pay taxes money, but...that pay taxes on...that pay property taxes, that would save them money, but would the cost...would the savings accrue to the average citizen who doesn't own property that is also paying taxes? Would not his tax bill be increased, so in turn would this not be considered a tax increase?"

Speaker Daniels: "Representative Kubik."

- Kubik: "As I said in my opening remarks, Representative, I'm under no illusion. I under..."
- Speaker Daniels: "Representative Kubik, can you bring your answer to a close. Time has expired."
- Kubik: "I understand that initially there may be some increased cost. We are talking about a \$5 billion dollar tax system in Cook County, and I think that we are trying to change a system that will ensure fairer tax assessments for everyone. And I think that it's hard to calculate how much this will cost, but I think in the long run, a better, fairer system is good for all of the people of Cook County."
- Speaker Daniels: "The Gentleman from Cook, Representative Dart." "Thank you, Mr. Speaker, to the Bill. This is nothing what Dart: Representative Kubik is saying. Earlier today we had ... we imposed a disaster plan on the Chicago school system. Today squarely in the cross hairs are the taxpayers, not only of Cook County, but the taxpayers of downstate, and I'll tell you why. The Cook County taxpayers, as the Sponsor freely admitted in committee today, they are going to get stuck holding the bag here. They are the ones that are going to have to come up with \$1 million for compensation for commissioners, \$500,000 plus for compensation for additional employees, \$500,000 plus for

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compensation for employees to process and defend appeals brought before the PTAB. In addition to that, there is going to be an additional \$2 million cost to the assessors office, but I suppose in this Body what's a couple million dollars amongst friends here, huh? What's the difference? It doesn't make any difference. But more importantly, let's keep this thing in perspective as well. What is this doing to all the downstaters. Downstaters are also going to get hurt here. Each one of these individuals here who are Representatives from Cook County, this is a tax increase for Cook County. The Representative admitted that in committee today that this is going to have to come from a levy from Cook County taxpayers to pay for it. So you now will be voting for a tax increase, all in the name of this making assessments fair, which is not going to occur. What you have done in addition is you've set up another bureaucratic level here as well at the PTAB. And what does For you downstaters, what that means is that that mean? now when your constituents, your taxpayers are going down in front of PTAB, guess what? The backlog that is now a couple years is going to be 6, 7, 8, 9 years. They can't Let me read you something that the Civic handle it. Federation put out. In regards to extending the jurisdiction of the PTAB to Cook County, the Civic Federation at this time strongly opposes extending the PTAB jurisdiction to Cook County. The PTAB lacks the funding or the expertise to handle potential flood of assessment appeals from the state's largest county, and this Bill makes no provision to assist PTAB in either respect. Currently the Board of Appeals review over 60,000 assessments appeals annually, as well as 1,000 certificates of error and exemptions. If only 25,000 parcels were

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appealed from Cook County to the PTAB, it's workload would Imposing a tremendous stain on an increase by 280%. already overworked and understaffed body. This is what this Bill is going to do. There is no two ways about it, that That is it in a nutshell. So for you in Cook is it. County, here is your tax increase. For the downstaters you are insuring that your taxpayers will not be able to get their taxes heard in front of PTAB. Who it does help Lawyers will be given though, it will help lawyers. a...this will be like full employment for lawyers, because the new standard is something I fully agree with, but it's going to mean encouraging more people to appeal. And this PTAB that does not have the expertise for these big cases, they get one of these big parcels maybe once a year. Cook County gets them about once a day. They have none of the So what is this going to be expertise to handle this. doing to all the downstate individuals who come in front of PTAB? They are going to be pushed in the back of the docket and pushed further and further. And what's the other thing that you're doing here as well? The other thing you are doing to the downstate as well as in addition to the backlog is now you are setting up a system where the taxing bodies, which we have already handcuffed, and I'm sure you've heard from them already from the school districts with tax caps. We have already handcuffed them with that, but what we are doing here now is we are setting up a system there to get them yet again. Because under the PTAB, PTAB does not make its decisions on assessments until after the bills have been issued and taxing bodies will thus experience millions of dollars in losses per year due to costly refunds, the large business owners filing before PTAB. These repayments will be ordered after the money has
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already been spent. This will be repayed, not only the money, but guess what? With interest as well. So you are also sticking them that way, too. Here we have it, we are setting up a new bureaucracy. We are not paying for it, Cook County taxpayers will. We are also putting in place new responsibilities for PTAB. We are giving them no money for that; we will just pull that out of the budget somewhere as well. We are not sure exactly where that's going to come from. So what, in effect, have we done? We have put together a very costly system here, which will not speed up tax appeals at all. It will not make it more We all know that and you know it as well. The fair. reality of it is, just like we will no longer hear from you again crying about Chicago public schools because you have imposed your plan on us in that regards. Now you are imposing your plan in this regard and the chaos, the utter chaos that is going to be caused by this and the expense to the taxpayers, guess what? It's at your doorstep again and you are the ones that are going to be sitting there holding the bag when your taxpayers are going to see their bills going up, and they are not going to be able to get their tax refunds back because you have done it to them again. This does not make sense. There are some good provisions in this Bill. This is not one of them and this Bill should be defeated."

Speaker Daniels: "Further discussion? The Lady from Lake, Andrea Moore."

Moore, A: "Thank you, Mr. Speaker, I move the previous question." Speaker Daniels: "The question is, 'Shall the main question be put?' All those in favor signify by saying 'aye'; opposed 'no'. The 'ayes' have it. Representative Kubik to close." Kubik: "Thank you, Mr. Speaker. I think that this Bill has been

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very fully debated. Let me make a couple of points before we vote. This is not ... This is not some kind of a radical proposal. This proposal is the law in 101 other counties in the state. What you say is that in Cook County, you can't appeal more than twice. You appeal to the assessor and you appeal to the Board of Tax Appeals. In every other county in the state, you appeal to the assessor, you appeal to the Board of Review, and then you appeal to the PTAB if you don't like it. What we are saying is that we ought to give that ability to the other taxpayers, the taxpayers of Cook County. So, you know, I can't understand why somebody wouldn't want to give a taxpayer, who has done nothing wrong, other than been given an assessment by an assessor which is wrong, and they bring the evidence that it's wrong and they want to go through a system to make sure that that assessment is fair. What's wrong with that? I think that makes imminently good sense. Now, I believe that this Bill is a well balanced Bill. It makes a lot of sense. It's taxpayer friendly. If you believe in taxpayers, if you believe in fair assessments and if you believe that we ought to bring a taxpayer an opportunity to get a fair assessment you ought to be for this Bill. I urge a 'yes' vote on the Motion to concur on Senate Amendments 1 and 2." Speaker Daniels: "The question is, 'Shall the House concur in House Bill 1465, Senate Amendments #1 and 2?' All those in favor signify by voting 'aye'; opposed by voting 'nay'. The voting is open. This is final action. Have all voted who wish? Have all voted who wish? Have all voted who The Clerk will take the record. On this question, wish? there are 67 'ayes', 46 'no', 4 voting 'present'. On this question, the House does concur with Senate Amendments #1 and 2 to House Bill 1465. This Bill, having received the

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Constitutional Majority, is hereby declared passed.

Speaker Daniels: Ladies and Gentlemen of the House, we have several Resolutions, several Motions to recede, several Motions to non-concur and we will complete our evening with House Bill 901. So we are going to move fast on the resolutions, Motions to recede, and to non-concur. The first is, Senate Resolution 21. Read the Resolution, . Senate Joint Resolution 21. Supplemental #3, excuse me, Mr. Clerk."

Clerk Rossi: "Senate Joint Resolution #21 offered by Representative Persico."

Speaker Daniels: "Representative Persico?"

Persico: "Thank you, Mr. Speaker, Members of the House. Senate Joint Resolution 21 is a compromise Resolution with many industries and utility companies, to form a joint committee to review and propose legislation to establish wheeling of electricity in Illinois. Very quickly, what the effect of this Resolution, what we're trying to do is to create a 12 member joint committee to hold hearings and be charged with generating a legislative proposal to implement wheeling of electricity in Illinois. It creates a non-voting technical assistant group from various companies, organizations, and associations. And two representatives of the Commerce Commission to offer advice and information on the issues before the joint committee. It requires the joint committee to hire a facilitator to ease and administer the joint committee activities, who is to be nominated by the assistant group and appointed by the majority of the committee. It requires the committee to begin work by June 15, 1995. It requires a preliminary report to the General Assembly by December 1, 1995 and it requires submission of a final legislative proposal by

SUPPLEMENTARY APPENDIX C

128731-

STATE OF ILLINOIS 89TH GENERAL ASSEMBLY REGULAR SESSION SENATE TRANSCRIPT

. .

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SENATOR CULLERTON:

A point of personal privilege. PRESIDING OFFICER: (SENATOR DONAHUE)

Please state your point.

SENATOR CULLERTON:

I'm very happy to introduce the Mt. Carmel Academy class, which is on the Republican side of the aisle in the gallery, and like to welcome them to Springfield. PRESIDING OFFICER: (SENATOR DONAHUE)

Will you all please rise and be recognized. Welcome to Springfield. Now, on page 6 on the Order of 3rd Reading is House

Bill 1465. Madam Secretary, read the bill.

ACTING SECRETARY HAWKER:

House Bill 1465.

(Secretary reads title of bill)

3rd Reading of the bill.

PRESIDING OFFICER: (SENATOR DONAHUE)

Senator O'Malley.

SENATOR O'MALLEY:

Again, thank you, Madam President and Members of the Senate. House Bill 1465, as amended, is the Cook County Assessment Reform package that we have been working on. Some of the current -- some of the significant provisions include the following: Abolishing the current Board of Appeals, effective January I, 1996; directs the Board of Appeals to maintain sufficient records to defend all actions and justify all decisions made by the Board of Appeals, and to transfer all records to the interim Board of Review on January 1, 1996. It also replaces the Board of Appeals with an interim board of review to be appointed by Members of the General Assembly representing Cook County by weighted vote; establishes a three -- establishes three election districts with boundaries to be drawn by the General Assembly no later than June 1, 1996;

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creates a three-person board of review, members are elected in the November, 1998 general election for four-year terms. It also provides for the annual selection of a chairman at the -- in the Board of Review by lot, with no members serving for two consecutive years; grants to the Board of Review many of the same powers and mandates as all other boards of review, including the authority to review, change any assessment regardless of any action by any other assessing authority or in the absence of taxpayer complaint; if phases in access also to the Property Tax Appeals Board beginning with residential property six units or less for assessments made in 1996. That is the 1996 assessment year, adding all other classes of property beginning with the 1997 There are also some statewide initiatives assessment year. contained in the legislation that I would like to make sure that everybody appreciates. In particular, there are a number of objection reform initiatives statewide that are the product of the work of the Civic Federation Task Force on reform of the Cook County Property Tax Appeals Process. In fact, for purposes of intent, I want to make it clear that the provisions of this tax objections are based on the concerning bill amended legislative draft and commentary contained in the report of the Civic Federation Task Force on Reform of the Cook County Property Tax Appeals Process as adopted by the Chicago Bar Association. The report is dated March 2, 1995. The -- the Civic Federation report and commentary is intended to be treated as part of the legislative history concerning this -- this bill. Finally, the -the concept, or the doctrine of constructive fraud is abolished statewide, and clear and convincing, as a level of burden of proof, for circuit -- circuit courts by all counties is established. That's a summary of the bill, and I'd be happy to answer any questions there may be. PRESIDING OFFICER: (SENATOR DONAHUE)

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Is there any discussion? Senator Berman. SENATOR BERMAN:

Thank you, Madam President, Ladies and Gentlemen of the Senate. There are some good points in this bill, and there are some points that I think justify a No vote. And let me point out to you that for those of you who are not from Cook County, you are increasing the costs of State government by the provisions of this bill. At the present time, the Property Tax Appeals Board handles only appeals from the hundred and one counties outside of Cook. Cook County has its own system of the Assessor and then the Board of Tax Appeals. This bill changes the Board of Tax Appeals and puts the Property Tax Appeals Board as a reviewing board, an appellate court, so to speak, of the decisions of the CooK County Board of Tax Appeals. Let me give you some numbers. The -- the current request for a budget from the Property Tax Appeals Board is seven hundred and thirty-eight thousand dollars. That's -hears -- and they hear, at the present time, about nine thousand appeals per year. The Cook County Board of Appeals estimates that if the -- if the Property Tax Appeal Board is put in over them, there will be an increase at least ten thousand cases a year. The Board of Appeals in Cook County presently hears over sixty-six thousand appeals a year, and a ten-year average of over -- of almost forty thousand. If they were only fifty percent appeals you're talking about a doubling, tripling, perhaps quadrupling of the work load of the Property Tax Appeals Board, and that budget is paid for out of State dollars, not by Cook County dollars. So you are, by voting Yes on this, extending a substantial commitment of State dollars to do something which is presently being done within Cook County at the expense of only Cook County. I would also point out that you are substantially increasing the bureaucracy that's involved by increasing the number of members of the Board of Appeals and this process of appeals from the Cook

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County Board of Appeals to the State Property Tax Appeals Board. I think that a No vote is called for on this bill. PRESIDING OFFICER: (SENATOR DONAHUE)

Is there any discussion? Any discussion? Seeing none, Senator O'Malley, to close. SENATOR O'MALLEY:

Madam President, there are a few remarks I'd like to Yes. Primarily because of the prior speaker's make in closing. comments, and I would point out to those of us who represent Cook County some facts that you should be aware of. I think most of the criticism is relied to access to the Property Tax Appeal Board. This is a remedy that is available to every taxpayer -property taxpayer in the State of Illinois other than those of us who live and reside in -- in Cook County. I checked on the statistics about the Property Tax Appeals Board and, lo and behold, what did I find out, that eighty percent plus of all appeals that are made to the Property Tax Appeals Board, are for homeowners, and I think it's only appropriate that we extend this level of due process, which is just one more level that's available to the citizens of Cook County if we take this step today. So I think that primarily addresses the previous speaker's comments, but he also mentioned, I think, that there would be additional expenses at the Board of Review level. I don't know where those estimates come from, but I can tell you that there is broad appeal in -- in Cook County to allow for a three-member board of review. A third member to the current two members, and to be consistent with the rest of the State of Illinois, which currently has a Board of Review process with three members. I would ask for an affirmative roll call. And, again, I urge everybody from Cook County who represents any home owner in Cook County to do what they can to support this important initiative to allow home owners the due process that every other citizen of

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Illinois enjoys. Thank you. PRESIDING OFFICER: (SENATOR DONAHUE)

The question is, shall House Bill 1465 pass. Those in favor will vote Aye. Opposed, Nay. The voting is open. Have all voted who wish? Have all voted who wish? Have all voted who wish? Take the record. On that question, there are 33 Ayes, 25 Nays, none voting Present. House Bill 1465, having received the required constitutional majority, is declared passed. Senator Berman, for what purpose do you rise? SENATOR BERMAN:

I would -- I would request, Madam President, a verification of the affirmative vote.

PRESIDING OFFICER: (SENATOR DONAHUE)

That is always in order. A verification has been requested. Will all Members please be in your seats, and will -- Madam Secretary, will you please read the affirmative vote. ACTING SECRETARY HAWKER:

The following Members voted in the affirmative: Barkhausen, Burzynski, Butler, Cronin, DeAngelis, Dillard, Donahue, Dudycz, Ralph Dunn, Fawell, Fitzgerald, Geo-Karis, Hasara, Hawkinson, Karpiel, Klemm, Lauzen, Madigan, Mahar, Maitland, O'Malley, Parker, Peterson, Petka, Raica, Rauschenberger, Sieben, Syverson, Walsh, Watson, Weaver, Woodyard and Mr. President. PRESIDING OFFICER: (SENATOR DONAHUE)

Senator Berman, do you question the presence of any Member? SENATOR BERMAN:

Senator Barkhausen.

PRESIDING OFFICER: (SENATOR DONAHUE)

Senator Barkhausen's in his chair.

SENATOR BERMAN:

No further questions, Madam President. PRESIDING OFFICER: (SENATOR DONAHUE)

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Thank you very much, Senator Berman. On a verified roll call, the Ayes are 33, the Nays are 25, there are none voting Present. House Bill 1465, having received the required constitutional majority, is declared passed. The middle of page 7 is House Bill 1853. Senator Dillard. Madam Secretary, read the bill. ACTING SECRETARY HAWKER:

House Bill 1853.

(Secretary reads title of bill)

3rd Reading of the bill.

PRESIDING OFFICER: (SENATOR DONAHUE)

Senator Dillard.

SENATOR DILLARD:

Thank you Madam President, Ladies and Gentlemen of the Senate. This bill amends the State Treasurer's Act and the Deposit of State Moneys Act and requires the Treasurer to develop and publish and implement an investment policy for all funds under the The bill also requires the Treasurer to Treasurer's control. appoint an Inspector General to detect and prevent fraud and mismanagement in the Treasurer's Office. And finally, House Bill 1853 stipulates that if there is an agreement between the Treasurer and a bank or a savings and loan detailing the use of deposited State funds that that agreement may not require the gift of money, goods or services to a third party. This makes a number of positive changes we -- we put in the law, and a -- and a policy -- some type of investment policy for the State of Illinois, and it contains a couple of good, what I believe are, ethics and cleanup types of activity concerning the six billion dollars a year that are invested through the State Treasurer. I'd be happy to answer any guestions.

PRESIDING OFFICER: (SENATOR DONAHUE)

Is there discussion? Senator Collins. SENATOR COLLINS:

SUPPLEMENTARY APPENDIX D

PA 102-0699

(105 ILCS 5/2-3.192 new)

Sec. 2-3.192. Significant loss grant program. Subject to specific State appropriation, the State Board shall make Significant Loss Grants available to school districts that meet all of the following requirements:

(1) The district has been affected by a recent substantial loss of contributions from a single taxpayer that resulted in either a significant loss of the overall district Equalized Assessed Value or a significant loss in property tax revenue from January 1, 2018 through the effective date of this amendatory Act of the 102nd General Assembly.

(2) The district's total equalized assessed value is significantly derived from a single taxpayer.

(3) The district's administrative office is located in a county with less than 30,000 inhabitants.

(4) The district has a total student enrollment of less than 500 students as published on the most recent

Illinois School Report Card.

(5) The district has a low income concentration of at least 45% as published on the most recent Illinois School Report Card.

The Professional Review Panel shall make recommendations to the State Board regarding grant eligibility and allocations. The State Board shall determine grant eligibility and allocations. This Section is repealed on July 1, 2023.

PA 102-0698

Section 110. The amount of \$2,700,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Board of Education for Significant Loss Grants authorized by 105 ILCS 5/2-3.192

IN THE CIRCUIT COURT OF JACKSON COUNTY, ILLINOIS FIRST JUDICIAL CIRCUIT

PEOPLE OF THE STATE OF ILLINOIS, JACKSON COUNTY; SHAWNEE COMMUNITY UNIT SCHOOL DISTRICT NO. 84; SHAWNEE COMMUNITY COLLEGE, COMMUNITY COLLEGE DISTRICT NO. 531; and JACKSON COUNTY AS TRUSTEE (for Taxing Districts))))))	FILED 2/15/2023 3:25 PM Cindy R. Svanda Circuit Clerk Jackson County, II BD
Plaintiffs,))	
V.) No. 2022TX6	
GRAND TOWER ENERGY CENTER, LLC; ROCKLAND CAPITAL, LLC; ROCKLAND CAPITAL GP, LLC; and ROCKLAND CAPITAL, LP	/)))	
Defendants.)	

FIRST AMENDED COMPLAINT

NOW COME, Shawnee Community Unit School District No. 84 by and through its attorneys, ROBBINS, SCHWARTZ, NICHOLAS, LIFTON and TAYLOR, LTD.; the People of the State of Illinois, Jackson County by JOSEPH CERVANTEZ, STATE'S ATTORNEY OF JACKSON COUNTY through his assistant Joni Bailey; Shawnee Community College, Community College District # 531 by and through its attorneys, JOHNSON, SCHNEIDER & FERRELL, LLC.; and Jackson County as Trustee (for Taxing Districts) by and through its attorney NEAL J. WALLACE, (collectively the "Plaintiffs") and for their First Amended Complaint against Grand Tower Energy Center, LLC; Rockland Capital, LLC; Rockland Capital GP, LLC; and Rockland Capital, LP (collectively the "Defendants"), state as follows:

INTRODUCTION

1. This is an action for collection of two years of delinquent real estate taxes pursuant to Section 21-440 of the Illinois Property Tax Code. 35 ILCS 200/21-440 (2023).

2. Defendant, Grand Tower Energy Center, LLC, is the owner of record to which taxes were assessed by the Jackson County Tax Assessor for parcel 16-14-200-001 in 2020 (payable in 2021) and 2021 (payable in 2022).

3. The 2020 assessed taxes on Jackson County Parcel 16-14-200-001 were Two Million One Hundred Sixty-Two Thousand Eight Hundred Sixty-Three Dollars and Eighty-Two Cents (\$2,162,863.82).

4. The 2021 assessed taxes on Jackson County Parcel 16-14-200-001 were Two Million Two Hundred Sixty-Five Thousand Six Hundred Forty-Two Dollars and Seventy-Eight Cents (\$2,265,642.78).

5. The 2020 and 2021 assessed taxes on Jackson County Parcel 16-14-200-001 have not been paid.

6. On December 10, 2021, the Jackson County Treasurer conducted a Delinquent Real Estate Tax Sale for 2020 assessed taxes payable in 2021.

7. On December 10, 2021, Jackson County as Trustee for Taxing Districts under Trusts 16-14-200-001 became the holder of Tax Certificate 202000756.

8. Tax Certificate 202000756 remains open and valid. The redemption period expires August 2, 2024.

9. Plaintiffs seek a judgment against Defendants for the total amounts due for assessed taxes on Jackson County parcel 16-14-200-001, including costs of this action and attorney's fees.

10. Plaintiffs also seek a judgment against Defendants for pre-judgment and postjudgment interest.

VENUE

11. The Circuit Court for the First Judicial Circuit, Jackson County, is the proper venue for this matter, as the property for which the taxes remain unpaid is located in Jackson County, Illinois, and all transactions at issue which are the subject of this Complaint took place in Jackson County.

PARTIES

12. At all times relevant hereto, the People of the State of Illinois are statutory Plaintiffs in cases filed under Section 21-440 of the Property Tax Code. The People of the State of Illinois suffer damage when property owners do not pay their property taxes due to the increased tax liability that results to the People and due to the loss of essential governmental services and functions resulting from nonpayment.

13. Jackson County, as Trustee for Taxing Districts holds Tax Certificate 202000756 for Parcel 16-14-200-001.

14. At all times hereinafter mentioned Plaintiff, Shawnee Community Unit School District No. 84 ("Shawnee School District") is an Illinois School District under the Illinois School Code 105 ILCS 5/1 et seq with its principal office at 3365 State Route 3 North, Wolf Lake, Illinois.

15. At all times hereinafter mentioned Plaintiff, Shawnee School District, is an Illinois School District that employs approximately 54 educational faculty and staff, and it is responsible for the education of approximately 300 kindergarten through twelfth grade students, 95% of whom are categorized as low-income.

16. For Tax Year 2020, the Shawnee School District's property tax levy resulted in a tax extension on the Subject Property in the amount of \$1,196,153.86. For Tax Year 2021, the School District's property tax levy resulted in a tax extension on the Subject Property in the amount of \$1,300,951.82.

17. The Subject Property's property tax revenue is necessary for the Shawnee School District to perform essential school functions including the payment of staff and the provision of essential student services. As the result of the Defendants' failure to pay taxes, Shawnee School District is without this revenue to perform these essential school district functions for Shawnee School District students and staff and the Shawnee School District community.

18. At all times hereinafter mentioned Plaintiff Shawnee Community College, Community College District # 531 ("Shawnee Community College") is an Illinois Community College under the Public Community College Act, 110 ILCS 805/1-1 et seq with its principal office at 8364 Shawnee College Road, Ullin, Illinois.

19. Plaintiff, Shawnee Community College, employs educational faculty and staff and is responsible for the education of approximately 2,600 students in the communities of Anna, Cairo, Metropolis, Ullin and Vienna.

20. For Tax Year 2020, the Shawnee Community College's property tax levy resulted in a tax extension on the Subject Property in the amount of \$194,874.57. For Tax Year 2021, the Shawnee Community College's property tax levy resulted in a tax extension on the Subject Property in the amount of \$185,513.13.

21. The Subject Property's property tax revenue is necessary for the Shawnee Community College to perform essential college functions including the payment of staff and the provision of essential student services. As the result of the Defendants' failure to pay taxes,

Shawnee Community College is without a portion of this revenue to perform these essential college functions for Shawnee Community College students and staff and the Shawnee Community College community.

22. At all times hereinafter mentioned Plaintiff Jackson County is an Illinois County under the Illinois Counties Code 55 ILCS 5/1-4010 with its principal office located at 1001 Walnut Street, Murphysboro, Illinois.

23. For Tax Year 2020, Plaintiff Jackson County's property tax levy resulted in a tax extension on the Subject Property in the amount of \$512,097.55. For Tax Year 2021, Plaintiff Jackson County's property tax levy resulted in a tax extension on the Subject Property in the amount of \$518,614.95. The Subject Property's property tax revenue is necessary for Jackson County to perform essential government functions for the health, safety and well-being of the residents of Jackson County. As the result of the failure to pay taxes, Jackson County is without this revenue to perform these essential governmental functions for the residents of Jackson County.

24. At all times hereinafter mentioned Joseph E. Meyers and Associates is the County Delinquent Tax Agent for Jackson County pursuant to the authority of the Illinois Property Tax Code 35 ILCS 200/ (2023) and a Resolution adopted by the Jackson County Board.

25. For Tax Year 2020, the combined levies for Taxing Districts - Grand Tower Township, Grand Tower Park District, Kinkaid Reeds Creek Conservancy District, Assessing District 3, Tower Rock Fire District, Grand Tower Drainage District, and Grand Tower Road and Bridge District - resulted in a tax extension on the Subject Property in the amount of \$259,737.84. For Tax Year 2021, the combined levies for Taxing Districts - Grand Tower Township, Grand Tower Park District, Kinkaid Reeds Creek Conservancy District, Assessing District 3, Tower Rock Fire District, Grand Tower Drainage District, and Grand Tower Road and Bridge District - resulted

in a tax extension on the Subject Property in the amount of \$260,562.88. The Subject Property's property tax revenue is necessary for these taxing districts to perform essential government functions for the health, safety and well-being of the residents of Jackson County. As the result of the failure to pay taxes, Jackson County is without this revenue to perform these essential governmental functions for the residents of Jackson County.

26. Upon information and belief, at all times relevant hereto, Defendant Grand Tower Energy Center, LLC ("GTEC"), was a Delaware corporation with its principal office located at 24 Waterway Avenue, Suite 400, The Woodlands, Texas, 77380.

27. Upon information and belief, at all times relevant hereto, Defendant GTEC owned and operated an Illinois power plant in Grand Tower, Jackson County, Illinois, on the Subject Property.

28. Upon information and belief, at all times relevant hereto, Defendant Rockland Capital LLC was a Delaware Corporation with its principal office located at 24 Waterway Avenue, Suite 400, The Woodlands, Texas, 77380.

29. Upon information and belief, at all times relevant hereto, Defendant Rockland Capital GP, LLC was a Delaware Corporation with its principal office located at 24 Waterway Avenue, Suite 400, The Woodlands, Texas, 77380, and general partner of Rockland Capital LP, A Delaware Corporation.

30. Upon information and belief, at all times relevant hereto, Defendant Rockland Capital, LP was a Delaware Corporation with its principal office located at 24 Waterway Avenue, Suite 400, The Woodlands, Texas, 77380, and the manager of the power plant located in Grand Tower, Illinois, and assessed to GTEC as owner.

THE SUBJECT PROPERTY

31. The Grand Tower Power Station is a natural gas fired combined cycle electric generation station located at 1820 Power Plant Road in the City of Grand Tower, Grand Tower Township, Jackson County, Illinois.

32. The Grand Tower Power Station comlex comprises eleven Jackson County Parcel Identification Numbers ("PINs"):

16-13-300-006 16-14-200-001 16-14-200-002 16-14-400-001 16-14-400-002 16-23-200-001 16-23-200-001 16-13-300-001 16-13-300-001 46-13-300-001

33. Jackson County Parcel number 16-14-200-001 will hereinafter be referred to as the"Subject Property".

34. Upon information and belief, on or about September 30, 2013, Rockland Capital, LLC, Rockland GP, LLC, or Rockland Capital, LP, or a predecessor in interest, contracted to purchase the Subject Property and adjacent parcels from Ameren Corporation as part of a portfolio of natural-gas fired power plants.

35. Upon information and belief, in January 2014, Main Line Generation, LLC, parent company of GTEC, and a wholly owned affiliate of Rockland Capital, LLC purchased the Subject Property from and affiliate of Ameren Corporation as part of a portfolio of natural-gas fired power plants.¹

36. Upon information and belief, Rockland Capital GP, LLC and Rockland Capital LP acquired the interest of Rockland Capital, LLC, in the Grand Tower Power Station at some date following the January 2014 acquisition.

THE TAX YEAR 2020 TAX SALE

37. On August 19, 2021, the first installment of taxes for Tax Year 2020 on Subject Property in the amount of \$1,081,431.91 became due and owing.

38. As of August 19, 2021, the Defendants had not paid the first installment of taxes for Tax Year 2020 on Subject Property.

39. On or about October 19, 2021, the second installment of taxes for Tax Year 2020 on Subject Property in the amount of \$1,081,431.91 became due and owing.

40. As of October 19, 2021, the Defendants had not paid the second installment of taxes for Tax Year 2020 on Subject Property.

41. On December 6, 2021, in Jackson County Case 2021TX5, Judge Steven M.J. Bost of the First Judicial Circuit, Jackson County, Illinois, entered a final judgement and order of sale for taxes and special assessments in favor of the People of the State of Illinois, for multiple parcels, including the Subject Property, pursuant to Section 21-180 of the Property Tax Code, 35 ILCS

¹ Appellant, Grand Tower Energy Center, LLC's Response to Intervenor's Closing Brief in Property Tax Appeal Board Docket 14-03445 and 15-00452, at page 2, footnote 1.

200/21-180 (2023). A copy of said Order with supporting documents is attached hereto, marked as **Complaint Exhibit A**, and made a part hereof.

42. On December 10, 2021, after due notice and with no sufficient defense having been made or cause shown why judgment should not be entered against the Subject Property for taxes (special assessments, if any), interest, penalties and costs due and unpaid thereon, the Jackson County Treasurer conducted a Delinquent Real Estate Tax Sale for multiple parcels, including the Subject Property.

43. At the annual tax sale conducted on December 10, 2021, Jackson County as Trustee for Taxing Districts under Trusts 16-14-200-001 became the holder of Tax Certificate 202000756, which remains open and valid with a redemption period that expires on August 2, 2024.

44. The Tax Year 2021 taxes payable in 2022 on the Subject Property were not offered at the annual tax sale conducted on January 20, 2023.

COUNT I AGAINST GTEC

PAYMENT OF TAX YEAR 2020 TAXES

45. The Plaintiffs reassert and re-allege the allegations set forth above in Paragraphs 1 through 44 as though fully set forth herein.

46. Upon information and belief, GTEC held an ownership interest in the Subject Property on January 1, 2020.

47. On January 1, 2020, the Subject Property was assessed to GTEC in the assessment records of the Jackson County Chief County Assessment Officer and the Jackson County Board of Review (Hereinafter collectively the "Jackson County Assessor").

48. On January 1, 2020, GTEC was liable for the taxes for Tax Year 2020 on the Subject Property.

49. Pursuant to Section 9-175 of the Property Tax Code, the owner of the property on January 1 in any year shall be liable for the taxes of that year. 35 ILCS 200/9-175 (2023).

50. Pursuant to Section 9-175 of the Property Tax Code, each owner of property on January 1 of a year is liable jointly and severally in any action under Section 21-440 for all taxes of that year. 35 ILCS 200/9-175 (2023).

51. Pursuant to Section 21-440 of the Property Tax Code, the County Board may, at any time after final judgment and order of sale against delinquent property under Section 21-180, institute a civil action in the name of the People of the State of Illinois in the circuit court for the whole amount due for taxes and special assessments on the delinquent or forfeited property. 35 ILCS 200/21-440 (2023).

52. Pursuant to Section 21-440 of the Property Tax Code, any county, city, village, incorporated town, school district or other municipal corporation to which any tax or special assessment is due, may, at any time after final judgment under Section 21-180, institute a civil action in its own name, in the circuit court, for the amount of the tax or special assessment due to it on the delinquent or forfeited property, and prosecute the same to final judgment.

53. Because Tax Year 2020 taxes in the amount of \$2,162,863.82 remain due on the delinquent Subject Property, Plaintiffs seek to collect the taxes plus interest, penalties, fees and other charges granted by law pursuant to 35 ILCS 200/21-440.

54. The Plaintiffs have incurred and will incur certain costs and attorney fees in their efforts to collect the taxes due.

WHEREFORE, the Plaintiffs pray for the entry of a judgment in its favor and against GTEC in the amount of \$2,162,863.82 plus penalties, fees and the costs of collection including attorney fees, and court costs, and for such further relief as this Court deems appropriate and just.

COUNT II AGAINST GTEC

PAYMENT OF TAX YEAR 2021 TAXES

55. The Plaintiffs reassert and re-allege the allegations set forth above in Paragraphs 1 through 44 as though fully set forth herein.

56. Upon information and belief, GTEC held an ownership interest in the Subject Property on January 1, 2021.

57. On January 1, 2021, the Subject Property was assessed to GTEC in the assessment records of the Jackson County Assessor.

58. On January 1, 2021, GTEC was liable for the taxes for Tax Year 2021 on the Subject Property.

59. The Plaintiffs reassert and re-allege the allegations set forth above in Paragraphs49 through 52 as though fully set forth herein.

60. Because Tax Year 2021 taxes in the amount of \$2,265,642.78 remain due on the delinquent Subject Property, Plaintiffs seek to collect the taxes plus interest, penalties, fees and other charges granted by law pursuant to 35 ILCS 200/21-440.

61. The Plaintiffs have incurred and will incur certain costs and attorney fees in their efforts to collect the taxes due.

WHEREFORE, the Plaintiffs pray for the entry of a judgment in its favor and against GTEC in the amount of \$2,265,642.78 plus penalties, fees and the costs of collection including attorney fees, and court costs, and for such further relief as this Court deems appropriate and just.

<u>COUNT III AGAINST ROCKLAND CAPITAL, LLC</u> <u>PAYMENT OF TAXES</u>

62. Plaintiffs reassert and re-allege the allegations set for above in Paragraphs 1 through61 as though fully set forth herein.

63. Upon information and belief based on statements made by legal counsel for GTEC at the February 8, 2022, hearing before the Jackson County Board of Review, GTEC may lack sufficient liquid assets to satisfy the real estate tax liability on the Subject Property for Tax Years 2020 and 2021.

64. On information and belief, GTEC is a shell company that was formed by Rockland Capital, LLC, Rockland Capital GP, LLC and/or Rockland Capital, LP on January 13, 2014, immediately prior to Rockland's purchase of the Subject Property (Rockland Capital, LLC, Rockland Capital GP, LLC and/or Rockland Capital, LP are at times hereinafter referred to collectively as "Rockland" or the "Rockland Entities").

65. On information and belief, Rockland formed GTEC as a means to, among other things, inadequately capitalize GTEC so that the Rockland could avoid paying the Subject Property's property tax liability that was present at the time that Rockland acquired the Subject Property.

66. The Rockland Entities hold themselves out as the Subject Property's owner. On information and belief, the Rockland Entities and a third-party management company, NAES, under Rockland's direction and control, manage the day-to-day operations of the Subject Property.

67. The Rockland Entities are the governing and dominating personality of the business enterprises of GTEC.

68. Upon information and belief, GTEC was merely an instrumentality to conduct the business.

69. Adherence to the corporate existence would sanction a fraud, promote injustice, and/or promote inequitable consequences on third persons, such as Plaintiffs if the record owner, GTEC, lacked the liquid assets to satisfy the real estate taxes and assessments related to the Subject Property.

70. Upon information and belief, Defendants, GTEC, Rockland Capital, LP, Rockland Capital GP, LLC, and Rockland Capital, LLC are alter egos of one another. Defendants, GTEC, Rockland Capital, LP, Rockland Capital GP, LLC, and Rockland Capital, LLC should be treated as one entity to prevent Defendants, GTEC, Rockland Capital, LP, Rockland Capital GP, LLC, and Rockland Capital, LLC, from using the corporate fiction as a tool to inflict fraud upon Plaintiffs. The corporate fiction of Defendants, GTEC, Rockland Capital, LP, Rockland Capital GP, LLC, and/or Rockland Capital, LLC, should be disregarded because they have been used as part of an unfair device to achieve the inequitable result of claiming insolvency on behalf of GTEC, the shell company, thereby leaving the Plaintiffs having insufficient revenue to perform essential governmental and school functions and to provide essential governmental and school services.

71. If a judgment is entered in this matter against GTEC which GTEC lacks the liquid assets to satisfy, the corporate fiction should be disregarded because: (1) the fiction is used, or is being used, as a means to inadequately undercapitalize an Illinois power plant and its existing property tax obligations; (2) Defendants, GTEC, Rockland Capital, LP, Rockland Capital GP, LLC, and/or Rockland Capital, LLC were organized and operated as a mere tool or business conduit of Rockland Capital, LP, Rockland Capital GP, LLC, and/or Rockland Capital, LC; (3) the corporate fiction is resorted to as a means of evading existing legal obligations including the

payment of property taxes; (4) the corporate fiction is used to circumvent payment of taxes; and (5) the corporate fiction is relied upon as a protection to justify a wrong.

72. The corporate structure should not shield evasion of existing property tax obligations, circumvention of statute, and the like. This abuse necessitates disregarding the existence of the Defendants, GTEC, Rockland Capital, LP, Rockland Capital GP, LLC, and/or Rockland Capital, LLC as separate entities. As a result, the corporate veil of Defendants, GTEC, Rockland Capital, LP, Rockland Capital GP, LLC, and Rockland Capital, LLC should be pierced to provide that all Defendants, including Rockland Entities, are jointly and severally liable to Plaintiffs for a judgment recovered by Plaintiffs in this matter against GTEC.

73. To hold the Defendants vicariously liable for the unpaid taxes by piercing the corporate veil, Plaintiffs must prove the corporate form should be disregarded. Plaintiffs can satisfy their burden and the corporate veil c be pierced for the following reasons:

- A. GTEC is inadequately capitalized.
- B. GTEC failed to observe corporate formalities.
- C. At all times relevant, the Rockland Entities identified themselves as owner of the Subject Property on Rockland's website at https://www.rocklandcapital.com/natural-gas-combined-cycle/.2
- D. Rockland purchased the subject property in furtherance of Rockland investors' interest in the Subject Property.
- E. The Rockland Entities used their own staff or a third-party management company, NAES, hired by Rockland to manage the Subject Property and handle the Subject Property's daily operations.

² Visited by the undersigned on April 4, 2022

- F. NAES identifies "Rockland Capital" as owner of the Subject Property on NAES's website at <u>https://www.naes.com/locations/grand-tower-energy-</u>center/³
- G. The Rockland Entities used their own staff or a third-party management company hired by the Rockland Entities and conducts the business and affairs of the Subject Property as though GTEC does not exist.
- H. Based on information and belief, GTEC does not have any employees or any functioning officers or directors.
- I. Based on information and belief, the funds of the Rockland Entities and GTEC are commingled and are one in the same.
- J. Based on information and belief, the revenues generated from the Subject Property are diverted to the Rockland Entities to the detriment of GTEC's creditors and the People of the State of Illinois.

74. Rockland has previously acknowledged and admitted to ownership of the Subject Property and to the exercise of control over the Subject Property. In a hearing before the Illinois Property Tax Appeal Board on May 18, 2018, Rockland executives appeared, identified themselves as Rockland executives and not as executives or employees of GTEC, and then testified under oath that Rockland "owned" the Subject Property. A copy of the applicable portions of the Property Tax Appeal Board hearing transcript is attached hereto, marked <u>Complaint Exhibit B</u>, and made a part hereof. At the May 18 hearing, Rockland's "principal" and "investment team"

³ Visited by the undersigned on April 4, 2022

member, Jonathan Beach, and Rockland's asset manager and vice president, Robert Rapenske, testified under oath to the following:

- A. Rockland purchased the Subject Property from Ameren.
- B. Rockland own the Subject Property.
- C. Prior to purchase, Rockland principals analyzed, negotiated and performed projections to determine the Subject Property's profitability.
- D. Rockland suffered losses from the Subject Property's economic performance.
- E. Rockland performed substantial maintenance to increase the Subject
 Property's profitability.
- F. Rockland implemented policies and procedures to improve the Subject Property's performance.
- G. Rockland hires, oversees and "instructs" a third-party management company, NAES, to serve as plant manager and to implement Rockland procedures with respect to the Subject Property's operations.
- H. Rockland serves as the Subject Property's asset manager.
- I. Rockland manages the Subject Property and oversees the Subject Property's daily operations.
- J. Rockland establishes budgets for the Subject Property.
- K. Rockland establishes maintenance plans for the Subject Property.
- L. Rockland is in control of environmental remediation efforts at the Subject Property and works with the Illinois Environmental Protection Agency on

management zone applications, testing and compliance with federal regulations.

M. Rockland could have improved the subject property in order to make the property profitable, but it did not engage in this activity.

75. By reason of the foregoing, Rockland Capital, LP, Rockland Capital GP, LLC, and/or Rockland Capital, LLC perpetrated an injustice against Plaintiffs because they used GTEC as a façade to funnel revenues directly to Rockland Capital, LP, Rockland Capital GP, LLC, and/or Rockland Capital, LLC in order to avoid paying property taxes; the property taxes for the Subject Property should have gone to fund educational programming and services for the Shawnee School District where 95% of the students are low income, for the governmental services in Jackson County and the affected taxing districts.

76. By reason of the foregoing, GTEC is a mere façade for Rockland Capital, LP, Rockland Capital GP, LLC, and/or Rockland Capital, LLC .

77. Rockland Capital, LP, Rockland Capital GP, LLC, and Rockland Capital, LLC are the alter egos of GTEC; and Rockland Capital, LP, Rockland Capital GP, LLC, Rockland Capital, LLC and GTEC are one and the same entity.

78. Because of Rockland's actions, Rockland Capital, LLC should be jointly and severally liable for the taxes assessed to and owed by GTEC to Plaintiffs for Tax Years 2020 and 2021.

79. Based on the foregoing, this Court should pierce the corporate veil of GTEC, and enter judgment in favor of Plaintiffs and against Rockland Capital, LLC.

WHEREFORE, the Plaintiffs pray for the entry of a judgment in its favor and against Rockland Capital, LLC in the amount of \$4,428,506.60 plus penalties, fees and the costs of

collection including attorney fees, and court costs, and for such further relief as this Court deems appropriate and just.

COUNT IV AGAINST ROCKLAND CAPITAL GP, LLC

PAYMENT OF TAXES

80. The Plaintiffs reassert and re-allege the allegations set forth above in Paragraphs 1 through 79 as though fully set forth herein.

81. Rockland Capital GP, LLC is the alter ego of GTEC, Rockland Capital, LP and Rockland Capital, LLC, and Rockland Capital GP, LLC, Rockland Capital, LP, Rockland Capital, LLC and GTEC are one in the same entity.

82. Because of Rockland Capital GP, LLC's action, Rockland Capital GP, LLC should be jointly and severally liable for the taxes assessed to and owed by GTEC to Plaintiffs for Tax Years 2020 and 2021.

WHEREFORE, the Plaintiffs pray for the entry of a judgment in its favor and against Rockland Capital GP, LLC in the amount of \$4,428,506.60 plus penalties, fees and the costs of collection including attorney fees, and court costs, and for such further relief as this Court deems appropriate and just.

COUNT V AGAINST ROCKLAND CAPITAL LP

PAYMENT OF TAXES

83. The Plaintiffs reassert and re-allege the allegations set forth above in Paragraphs 1 through 82 as though fully set forth herein.

84. Rockland Capital, LP is the alter ego of GTEC, Rockland Capital GP, LLC and Rockland Capital, LLC; and Rockland Capital, LP, Rockland Capital GP, LLC, Rockland Capital, LLC and GTEC are one in the same entity.

85. Because of Rockland Capital, LP's action, Rockland Capital, LP should be jointly and severally liable for the taxes assessed to and owed by GTEC to Plaintiffs for Tax Years 2020 and 2021.

WHEREFORE, the Plaintiffs pray for the entry of a judgment in its favor and against Rockland Capital, LP in the amount of \$4,428,506.60 plus penalties, fees and the costs of collection including attorney fees, and court costs, and for such further relief as this Court deems appropriate and just.

Respectfully submitted,

SHAWNEE COMMUNITY UNIT SCHOOL DISTRICT NO. 4

By: /s/ Scott L. Ginsburg Scott L. Ginsburg, one of its Attorneys

JACKSON COUNTY

JOSEPH A. CERVANTEZ, State's Attorney

By: /s/ Joni Bailey

Joni Bailey

Assistant State's Attorney

SHAWNEE COMMUNITY COLLEGE

By:

/s/ John Schneider

John Schneider, one of its attorneys

JACKSON COUNTY AS TRUSTEE

By: /s/ Neal Wallace

Neal Wallace, one of its attorneys

Scott L Ginsburg #6282957 **ROBBINS, SCHWARTZ, NICHOLAS, LIFTON & TAYLOR, LTD.** 55 W Monroe St. Chicago, Illinois 60602 (312)332.7760 sginsburg@robbins-schwartz.com

Joseph A. Cervantez JACKSON COUNTY STATE'S ATTORNEY Joni Beth Bailey #6188048 Assistant State's Attorney 1001 Walnut Street Murphysboro, IL 62966 (618) 687-7200 joni.bailey@jacksoncounty-il.gov

John R. Schneider #6276798 JOHNSON, SCHNEIDER & REFFELL, L.L.C 212 North Main Street Cape Girardeau, MO (573) 335-3300 john@johnsonschneider.com

Neal J. Wallace #6239396 General Counsel Office of the County Tax Agent JOSEPH E. MEYER & ASSOCIATES, INC. 141 St. Andrews Ave. PO Box 96 Edwardsville, IL 62026 (618)656-5744 neal@jem-a.com

IN THE CIRCUIT COURT FOR THE FIRST JUDICIAL CIRCUIT JACKSON COUNTY, ILLINOIS

STATE OF ILLINOIS)) SS COUNTY OF JACKSON)

21-TX-

ORDER Please before the undersigned Presiding Judge, <u>Heven</u> <u>Mathematical Property of States of States and State aforesaid.</u>

Now comes Elizabeth A Hunter, County Treasurer and Ex-Officio Collector and her attorney, and makes application for judgement and order of sale for taxes and special assessments of delinquent lands and lots and for judgement fixing the correct amount of any taxes paid under protest, etc., all properties with taxes unpaid, and for an Order authorizing the sale of said properties, such property to be offered for sale commencing Friday, December 10, 2021, at the Davis-McCann Center, 15 N 14th St, Murphysboro, IL, and make due proof to the court of publication giving due notice of the application made aforesaid by submitting a copy of the newspaper containing said notice, advertisement and delinquent list which the court admits into evidence, and the same filed herein as a part the records of the court, Southern Illinoisan Newspaper.

Being the Book identified as the Tax Judgements, Sale, Redemption and Forfeiture record number Ninety-four (94) consisting of pages

EXHIBIT A

e, ',

1 through <u>98</u> listing individual properties by Property Tax number. This Order being attached to said identified book #94 and covers the properties as herein identified showing taxes not paid.

Having been filed herein and having been introduced in evidence by said Collector and the Court having examined said delinquent list copied therein, and having heard all objections to the Entry of Judgement filed herein, and having pronounced Judgement therein as required by law and as shown by the Order of this Court entered herein, and whereas issue notice has been given of the intended application for Judgement against said land and lots in said application described, and no sufficient defense having been made or cause shown why Judgement should not be entered against said lands and lots for taxes, railroads, telephone and telegraph properties, if any special assessments or installments thereof and special levce and drainage taxes, interest, penalties and costs due and unpaid thereon for the year or years herein set forth in said application, except as to certain lands and lots to which objections to judgement are filed, therefore, it is considered by the Court that Judgement be and is hereby entered against the aforesaid tract of tracts of lots or lands, or parts of tracts or lots or as the case may be in favor of the people of the State of Illinois for the sum annexed to each, except as to such tracts or lots as to which objections are filed, being the amount of taxes, special assessment of installment thereon: and it is Ordered by the Court that the several tracts of lots or lands or so much or each of them as shall be sufficient to satisfy the amount of special assessments of the taxes or installments thereof: levee and drainage taxes, if any interest, penalties and cost annexed to them severally, to be sold or forfeited as the law directs.

ENTERED: December 6, 2021

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JUDGE

Of the Circuit Court for the First Judicial Circuit

STATE OF ILLINOIS)) SS 21-TX-COUNTY OF JACKSON)

I, Cindy Svanda, Clerk of the Circuit Court for the First Judicial Circuit, Jackson County, Illinois do hereby certify that the foregoing is a true and correct record of the delinquent real estate in said County, against which Judgement and Order of sale was duly entered in the aforesaid Court on December 6, 2021, for the amount of taxes, special assessments, interest, and cost due severally thereon as therein set forth and that the Judgement and Order of the Court in relation thereto fully appears as said record.

Dated: December 6, 2021

Cindy Syanda **Clerk of the Circuit Court**

128731 **DELINQUENT REAL ESTATE TAX LIST JACKSON COUNTY**

THE FOLLOWING PUBLISHED NOTICE IS REQUIRED BY THE ILLINOIS REVISED STATUTES IN ORDER TO ENABLE PERSONS TO PAY THEIR DELINQUENT PROPERTY TAXES PRIOR TO THE SALE OF SUCH TAXES.

JACKSON COUNTY

DELINQUENT REAL ESTATE TAX LIST STATE OF ILLINOIS SS

COUNTY OF JACKSON COUNTY

, Elizabeth A Hunter, Treasurer and Ex-Officio Collector of taxes for the County of Jackson County Collector of taxes for the County of Jackson County and State of Illinois, do hereby give public notice that I shall apply to the Circuit Court of said county for judgement, upon Monday, December 6th, 2021 A.D. at 9:00 o'clock A.M. (should the Counthouse be closed Monday, December 6th, 2021 for any reason, judgement will be applied for the next day the courthouse is open.) Shall apply for Judgement against the lands, lots, tracts, railroads, properties, and the improvements thereon situated in said tracts, railroad properties and the improvements thereon situated in said county and listed above for delinguent taxes, paid under protest, together with delinquent taxes, paid under protest, together with interest, penalities and cost as set above, and shall also at the same time ask for an order of the said court for the sale and said land, lots, tracts, railroad properties and the improvements thereon, as the law directs for the satisfaction of such judgements and interest, penalties, and cost due and to accrue.

Public Notice is further hereby given that on the Public Notice is further hereby given that on the following Friday, succeeding the date of application for judgement and said Friday, being December 10, 2021 all of the lands, lots, tracts, and the improvements thereon, for sale of which and order shall be made, will be exposed for public sale at the Davis-McCann Center sel closed for any reason on December 10, 2021, the tax reale will be deit the following Monday December and will be deit the following Monday December and will be the following Monday December and the following Monday December and the following the for any reason on December 10, 2021, the tax sale will be held the following Monday, December 13, 2021 at the Jackson County Courthouse in Murphysboro, Illinois, The terms of the sale will be as follows: When the taxes, special assessment taxes, penalties, interest and cost due thereon: and each sale to be subject to the confirmation and direction of said Court, all in accordance with the State in such case made and provided. The said sale will commence at the hour of 10:00 in the morning of Friday, December 10, 2021 from day to day until all lands, lots, railroad properties, and the improvements thereon for which an order of sale shall be made. have been sold offered for sale if forfeited.

Dated at Murphysboro this 17# day of November, 2021 Elizabeth A Hunter, County Treasurer and Ex-Officio Tax Collector of Jackson County, Illinois.

EXPLANATION

The permanent parcel number system is as follows: 1st and 2nd numbers designate the township the property is located in. The 3rd and 4th numbers are the section numbers. The 5th, 6th, and 7th numbers designate the parcel block number. The 8th, 9th, and 10th numbers are the parcel number.

These are 2020 taxes payable in 2021.

THIS LIST OF UNPAID TAXES WAS PREPARED AS OF 1:00 PM, NOVEMBER 17, 2021. THIS LIST INCLUDES ALL SIXTEEN TOWNSHIPS IN JACKSON COUNTY,

NOTICE: JACKSON COUNTY WILL BE USING AN AUTOMATION SERVICE TO HOLD THE TAX SALE. Contact the Treasurer's Office for a form if you. intend to bid. The completed form has to be turned in to the Treasurer's Office by 4:00 PM, Monday, November 29, 2021.

Bradley Parcel N
 Total
 Name

 5653,48
 ROH-FING, KENNETH & RUTH T

 5653,08
 ROH-FING, BRANDON

 5653,08
 ROH-FING, BRANDON

 5653,08
 RELLEY, WILLING ALTON

 31,483,35
 TL GORDON'S HILLISIDE ALTON

 31,483,35
 TL GORDON'S HILLISIDE ALTON

 31,483,37
 TL GORDON'S HILLISIDE ALTON

 31,483,37
 TL GORDON'S HILLISIDE ALTON

 31,442,70
 GORDOR', BOLNAS ALTON

 32,443,75
 FRICKE, SMANTHA

 32,443,75
 FRICKE, SMANTHA
 Parcel Numbe 01-25-400-002 01-25-400-014 02-05-100-015 02-05-200-010 02-05-200-013 02-09-301-00 \$2,980.89 BEHRENS, JUSTIN & JAMIE 02-09-352-019 22,000.200 BEHRENS, JUSTN J JAMIE 980.05 THEE, JESICA A ROBERT 31,519.20 THIEE, ROBERT J JESICA 316.72 HOPPE, RUSSEL 555.41 VANOYER, RANDALL 3200.79 VANOYER, RANDALL 3146.23 SCHRADER, SEASON 3146.23 SCHRADER, SEASON 3146.23 SCHRADER, SEASON 3146.23 SCHRADER, SEASON 02-09-353-005 02-09-353-014 02-09-353-016 02-09-376-001 02-09-376-001 02-09-376-002 02-09-376-003 02-09-376-008 02-09-384-008 02-09-384-009 02-09-384-010 SCHRADER, SEASON BEHRENS, JUSTIN HEGEL, PAUL ROHLFING, BRANDON & MEGAN ROHLFING, BRANDON & MEGAN THEE, RALPH & MICHAEL ROHLFING, BRANDON & MEGAN 02-09-385-001 02-09-385-002 02-09-386-006 02-09-386-013 02-09-452-022 \$842,89 \$685.97 \$177.08 \$95.02 \$1,795.39 \$1,795.3 \$76.78 \$214.86 \$18.84 \$95.02 \$422.17 \$144.25 02-09-456-004 02-09-456-005 02-09-456-006 02-09-457-006 02-09-457-007 02-09-457-007 02-13-300-004 02-25-155-027 02-25-180-009 02-25-180-010 02-25-201-013 02-25-258-005 DAVIS, LOFI \$422.17 \$144.26 \$181.95 \$176,53 \$382.25 \$707,64 DAVIS, LUHI RATHERT, RYAN HUNT, ROBERT VAN AUSDOLL, MELANIE CARTER, FLORA RUTH & WILSO HAYDEN, GARY 02-25-262-015 02-25-263-011 02-25-263-012 02-25-277-005 02-25-277-010 \$540,48 \$814,23 \$137,59 \$129,05 \$445,79 KING, LOREN ALLEN, JOHN MARK ALLEN, JOHN MARK V GUPTA, INC PAQUETTE, EILEEN & PAUL PAQUETTE, EILEEN & PA LEMP, GLEN & PATRICIA N & D CAR WASH, LLC MC COY, SHIRLEY WANLESS, JOHN VANAUSDOLL, TREVOR VANAUSDOLL, TREVOR 02-25-328-00 02-25-328-007 02-25-332-015 02-25-403-003 02-25-403-009 02-25-404-007 02-25-404-008 \$290,66 \$140.74 \$514.80 \$416.13 \$50.11 \$33.89 \$695.40 \$100.64 \$100.48 \$228.09 02-25-404-008 02-25-408-010 02-25-452-009 02-27-400-003 02-27-400-004 KANDSDULL, INEVOR STOUT, LOU KELLER, MICHAEL HESTER, ALLEN HESTER, ALLEN & DYKE, SEAN HESTER, ALLEN & DYKE, SEAN 02-27-400-004 02-27-400-005 02-27-400-006
 5228.09
 HESTER, ALLEN & DYKE, SEAN

 521.97
 HESTER, ALLEN

 5166.50
 COBLENTZ, PHILIP & CAROLY

 5110,74
 HUNTER, LORI & HUNTER, RAY

 54,156,85
 COBLENTZ, PHILIP & CAROLY

 54,156,85
 COBLENTZ, PHILIP & CAROLY

 54,156,85
 COBLENTZ, PHILIP & CAROLY

 54,156
 HUNTER, LORI & HUNTER, RAY

 577,65
 HUNTER, LORI & HUNTER, RAY
 02-29-200-002 02-29-400-013 02-29-400-025 02-32-200-003 02-32-200-007

/ DEL	NQ	JENT REAL	L EST
02-34-100-007	\$697.99	EHLERS, LESLIE	05-17-376-018
02-34-200-004	\$378.32	COTTON, HOWARD	05-17-401-021
Ora	4070.02	Gorron, nonano	05-17-405-025 05-17-406-022
Parcel Number	Total	Name	05-17-409-027
03-07-100-005	\$3,013.73	DAVIS, LORI	05-17-410-003
03-07-200-001	\$747.12	DAVIS, LORI	05-17-410-006
03-10-751-002	\$21.37	LAYTON, BETTY	05-17-410-017
03-10-752-002 03-11-751-001 03-26-300-011	\$21,37 \$21,37 \$244,33	LAYTON, BETTY LAYTON, BETTY	05-17-411-005 05-17-451-006 05-17-451-009
03-26-300-011	\$244.33	HARRIS, PATRICIA & NAAS	05-17-451-009
03-36-378-002	\$812.83	GLOBAL PREMIER ASSET MGMT	05-17-451-021
03-36-451-004	\$163,01	GROOME, WILLIAM E. & GROO	05-17-452-001
03-36-451-004 03-36-451-012 03-36-456-017		GUPTA, VINOD	05-17-452-015 05-17-453-015
03-36-456-018 03-36-458-023	\$50.86 \$130,11	GUPTA, VINOD GUPTA, VINOD MURRAY, PAUL & HOSKINS, VE	05-17-453-016
Vergennes	413011		05-19-100-021 05-19-200-013
Parcel Number	Total	Name	05-20-130-001
04-08-400-004	\$585,54	LED TRUST	05-20-400-007
04-13-400-015	\$370,44	SKEENS, DARRELL & JESSIE	05-21-200-008
04-14-300-005	\$36.52	ENDRES, LAWRENCE & SUSAN	
04-17-200-002	\$115,84	LED TRUST	05-28-100-010
04-20-281-005		BASEDEN, JEREMY	05-29-127-007
04-20-281-006	\$112.72	BASEDEN, JEREMY	05-29-128-012
04-20-281-009		CARTER, LOUIS & MARSHA	05-29-130-001
04-20-284-012 04-20-284-013	\$52,20	FARMER, BARBARA FARMER, BARBARA	05-29-177-008
04-20-284-019 04-21-153-014 04-21-153-015	\$245,88 \$83.53 \$458,05	JOHNSON, DANNY & MARY EISENHAUER, BILL EISENHAUER, BILL	05-32-300-002 Degognia
04-21-153-022	\$264,54	EISENHAUER, BILLIE & EISEN	Parcel Number
04-21-157-001	\$174,88	ELSWICK, APRIL & JEDIDIAH	06-21-103-005
04-21-157-002	\$1,435,84 \$150.62	ELSWICK, APRIL & JEDIDIAH CONTES, JASON & COURTNEY	06-21-104-004
04-21-157-018	\$101.29	CONTES, JASON & COURTNEY	06-21-104-007
	\$682.50	BAUERSACHS, RONALD	06-23-400-014
04-26-300-001	\$548.47	COX, KAREN & CODY J NEAL	Kinkaid
04-35-200-012	\$524.02	LUSK, ERNEST	
04-36-100-012	\$213.42	LUSK, ERNEST	Parcel Number 07-01-300-020
Elk Parcel Number	Total	Name	07-01-300-034 07-01-400-045
05-01-751-001	\$166.42	TERRE VERTE CO, INC & SOU	07-02-200-006
05-02-775-001	\$166.42	NGUYEN, DANH	07-10-400-001
05-03-300-005 05-05-177-001 05-05-177-003	\$70.61 \$76.61	MESSER, JAMES VILLAGE OF DOWELL VILLAGE OF DOWELL	07-16-100-003 07-16-100-030 07-21-300-009
05-05-302-010	\$76.61 \$207.80	TILLEY, CHARLES & CARVALHO	07-21-300-009 07-21-300-010 07-29-100-021
05-05-302-015 05-05-304-013 05-05-304-014	\$228,89 \$345,51 \$93,01	ZIMMERMAN, KALEB CHOATE, MICHELLE CHOATE, MICHELLE	07-29-100-021 Levan
05-05-306-009	\$76.61	WAAL INVESTMENTS, LLC	Parcel Number
05-05-308-017		BERNARDINI, RICHARD & MILL	08-07-100-018
05-05-309-008	\$40.89	JAMES, AUSTIN	08-07-300-004
05-05-310-001	\$76.61	WILKINS, DENNIS	
05-05-310-002	\$76.61	WILKINS, DENNIS	08-14-100-025
05-05-311-011	\$418.81	HAGY-FOLYER, JAVIE	08-14-400-003
05-05-312-001	\$40.89	YOW, PRISCILLA & MANSFIELD	08-23-102-009
05-05-312-003	\$40.89	YOW, PRISCILLA & MANSFIELD	08-26-226-007
05-05-312-004	\$168.46	MANSFIELD, RICHARD	Somerset
05-05-326-004	\$71.66	MANSFIELD, HAROLD	Parcel Number
05-05-326-005	\$363,23	VILLAGE OF DOWELL	09-07-400-005
05-05-327-006	\$76,61	HAGELUND, JOHN	09-15-401-009
05-05-327-007	\$142.91 \$76.61	GUPTA, VINOD GUPTA, VINOD	09-15-401-010 09-16-400-003 09-17-426-004
05-05-327-009 05-05-328-001 05-05-328-002	\$468.00 \$197.75 \$76.61	DCH, LLC MC CAULEY, JEFFREY MC CAULEY, JEFFREY	09-19-201-002 09-19-400-025
05-05-328-003	\$76,61 \$399,36	MC GAULEY, JEFFREY MC GAULEY, JEFFREY	09-20-326-002
05-05-328-005	\$79,74	MC CAULEY, JEFFREY MC CAULEY, JEFFREY	09-21-126-004
05-05-328-007	\$40.89	HAGELUND, JOHN	09-21-426-018
	\$574.89	KEITH, LANCE	09-21-454-001
05-05-330-007	\$119.14	GUPTA, VINOD	09-22-300-023
05-05-331-015		SCHARF, CHARLES	09-22-451-006
05-05-351-001	\$76.61	RIDER, MARTI & RACHEL	09-22-476-004
05-05-351-002	\$76.61	RIDER, MARTI & RACHEL	09-22-476-005
05-05-351-005	\$76.61	RIDER, MARTI & RACHEL	09-27-377-005
05-05-351-006	\$291.77	RIDER, RACHEL & RIDER,	09-28-126-002
05-05-351-012 05-05-351-016 05-05-351-017	\$87.67 \$172.94	TILLEY, MICHAEL VILLAGE OF DOWELL	09-28-128-013 09-28-176-025
05-05-351-017	\$83,53	RIDER, MARTI	09-28-178-003
05-05-352-003	\$607,95	OWENS, MEGAN & SHAWN	09-28-302-009
05-05-355-013	\$304,90	MANSFIELD, R & BREWNER, D	09-28-327-010
05-05-355-017		SPAIN, KEVIN	09-28-352-001
05-05-357-009		WAAL INVESTMENTS, LLC	09-28-352-011
05-05-358-023	\$89,60	TILLEY, MICHAEL	09-28-376-001
05-05-358-024		TILLEY, MICHAEL	09-28-376-002
05-05-358-025		TILLEY, MICHAEL V GUPTA, INC	09-28-376-021 09-28-401-005
05-05-359-011	\$76.61	GUPTA, VINOD	09-28-451-005
05-05-359-021	\$170.12	TILLEY, MICHAEL	09-28-454-007
05-05-359-022	\$42.83	TILLEY, MICHAEL	09-28-456-016
05-05-359-023	\$42.83	TILLEY, MICHAEL	09-28-477-007
05-05-359-024	\$42,83	TILLEY, MICHAEL	09-29-376-004
05-05-359-030	\$369,10	WAAL INVESTMENTS, LLC	09-29-401-008
05-05-377-009	\$45.07	REAMS, RON	09-29-451-008
05-05-378-001	\$165.71	RIGGIO, ENRICO & WISELY, J	
05-05-378-002	\$76.61	RIGGIO, ENRICO & WISELY, J	09-31-451-004
05-05-378-003		RIGGIO, RICO	09-31-451-005
05-05-380-001		MC DONALD, GEDDY & MEGAN	09-32-100-002
05-05-380-002	\$76.61	MC DONALD, GEDDY & MEGAN	09-32-200-010
05-05-380-003	\$136,92	BURGESS, DAVID & KRYSTAL	
05-05-400-020	\$281.24	TILLEY, CHARLES	09-32-301-004
05-06-426-007		WILKINS, DENNIS	09-32-351-005
05-06-451-003	\$211.20		09-32-451-016
05-08-126-001	\$33.66		09-32-451-027
05-08-126-002	\$33.66	DESOTO, KEITH	09-32-451-034
05-08-126-003	\$33.66	DESOTO, KEITH	09-32-451-035
05-08-126-004	\$33.66	DESOTO, KEITH	09-32-452-021
	\$33.60	DESOTO, KEITH	09-32-477-003
05-08-126-006	\$33.66 \$33.66 \$166.94	DESOTO, KEITH DESOTO, KEITH	09-32-478-002 09-32-478-003 09-32-483-003
05-08-126-008 05-08-127-001 05-08-127-009	\$845.17 \$144.72	DESOTO, KEITH ANDERSON, BRANDI DALE, CATHERINE	09-32-483-003 09-33-151-003 09-33-176-005
05-08-127-010 05-08-127-011	\$76.61	DALE, CATHERINE DALE, CATHERINE	09-33-251-003
05-08-127-012	\$33.66	DALE, CATHERINE	09-33-302-001
05-08-200-015	\$554,51		09-33-304-028
05-08-378-005	\$89,55	BARWICK, ROGER	09-33-326-016
	\$29,48	BUSH, JANET	09-33-351-004
05-15-725-004	\$72.58	BARIL, JUSTIN	09-33-352-010
05-16-300-015	\$16,10	FAULKNER, RICHARD & LORI	09-33-354-022
05-17-180-004	\$74,69	OLMSTED, MARY	09-33-354-023
05-17-251-006	\$341.93	BAIRD, ROY	09-33-356-001
05-17-252-004	\$139.10	BILDERBACK, PAULA	09-33-356-002
05-17-252-005	\$179.52	BILDERBACK, PAULA	09-33-356-005
05-17-253-005	\$139.10 \$716.85	WAAL INVESTMENTS LLC MORGAN, MICHAEL	09-33-356-018
05-17-260-001	\$1,936.02	COLCORD, CATHY	09-33-377-003
05-17-262-011		KEITH, JUANITA	09-33-378-018
05-17-264-002		AUSTILL, DONALD & PENNY	09-33-383-008
05-17-264-002 05-17-303-001 05-17-303-002	\$2,440,32 \$400.43 \$400.81	EATON, KESHA EATON, KESHA	09-33-383-008 09-33-383-014 09-33-384-019
05-17-303-006	\$139.10	LEWIS, JASON	09-33-384-027
05-17-303-007	\$74.69	LEWIS, JASON	09-33-402-006
05-17-304-010	\$74,69	MC CORMACK, MICHAEL & JO	09-33-402-034
05-17-304-011	\$74,69	MC CORMACK, MICHAEL & JO	09-33-451-009
05-17-305-011	\$74.69	BARNES, LINDA	09-34-301-027
05-17-307-003	\$431.99	LEWIS, JASON & MELISSA	
05-17-307-004	\$74,69	LEWIS, JASON & MELISSA	DeSoto
	\$116,19	HEAROLD, LEA ANN	Parcel Numbe
05-17-312-004	\$104.46	HEAROLD, LEA ANN	10-01-701-002
05-17-312-025	\$656.18	HEAROLD, LEA ANN	10-01-701-003
05-17-327-005	\$139.10	LEWIS HEATHER & MATTHEW	10-04-751-001
05-17-327-005	\$139,10	LEWIS, HEATHER & MATTHEW	10-05-200-006
05-17-327-006	\$74,69	LEWIS, HEATHER & MATTHEW	
05-17-327-007	\$106,62	LEWIS, MATTHEW & LEWIS, HE	
05-17-327-015 05-17-328-015	\$117.70	LEWIS, MAITHEW & HEATHER LEWIS, MATTHEW & HEATHER LYNCH, VIRGINIA	10-08-400-038 10-08-400-040
05-17-330-004	\$362.50	PARMER, NATHAN & JONES, KA	10-08-451-005
05-17-330-005	\$81.98	PARMER, NATHAN & JONES, KA	10-09-701-001
05-17-330-006	\$644,77	CROFFORD, PATTI	10-16-353-006
05-17-330-017	\$539,89	HYMON, CHARITY & JONES, JA	10-16-354-002

05-17-376-018 05-17-401-021 05-17-405-025 05-17-406-022 \$1,727.75 COBIN, STEVEN & ROXANA \$165.49 CARTER, MARY \$130.05 OWENS, SHAWN & MEGAN \$260.07 KILLINGSWORTH, VICKIE
 1541.04
 DAVIS, CAARLES

 1330.44
 OVENS, SHAWN & MEGAN

 1331.01
 VOIDS, LARRY & WANDA

 1371.01
 VOIDS, LARRY & WANDA

 1371.01
 VOIDS, LARRY & WANDA

 1372.17
 BEAN, RUTH

 1354.01
 VOIDS, LARRY & WANDA

 1375.17
 VIRTE, MICHAEL

 1354.21
 VILLMS, DARRY L& DOINNA

 1374.22
 VINTE, MICHAEL

 1359.75
 ITALESAD, L& BISHO'S

 1403.95
 UKSTER DALESM
 5-17-409-027 DAVIS, CHARLES
 \$453,71
 HICKS, REVIN

 \$103,95
 OLMSTED, DARIN

 \$1,100.92
 OLMSTED, DARIN

 \$112,05
 BARIL, JUSTIN

 \$3,280,45
 LIPE, DUSTIN G

 \$281,47
 ENDRES, SHAWN
 5-17-453-015 5-17-453-016 5-17-454-023 05-19-100-021 05-19-200-013 05-20-130-001 05-20-400-007 05-21-200-008 05-24-200-008 05-28-100-010
 \$261,47
 ENDIFUS, STAWN

 \$480,71
 RUSSELL, DAVID

 \$313,62
 LEWIS, HEATHER & MATTHEW

 \$1,367,18
 BRILEY, SHIRLEY

 \$1,679,84
 BERNARDIN, RICHARD & KIM

 \$4,531,65
 PEARL, JONATHAN

 \$4,531,65
 PEARL, JONATHAN

 376,38
 HARTSOCK, WARREN

 2233,38
 LEE, DAVID & FAYE ETAL

 154,27
 LEE, BRANDON & CHHISTY

 592,12
 HAWK, RAYMOND & ESTHER

 3119,41
 CLOVER, KENNETH

 33,150,68
 HUGHES, WILLARD
 5-29-127-007 05-29-128-012 05-29-130-001 05-29-177-008 05-29-177-008 05-29-177-009 05-32-300-002 Degognia Parcel Numbe 06-21-103-005 06-21-104-004 Total 3544.79 Name RADER, J & SMITH, MARY 99,24 ASBURY, PATRICIA RADER, J & SMITH, MARY 06-21-104-005 06-21-104-007 06-23-400-014 \$73,58 ABW AUCTIONS, LLC DICKERSON, DONALD \$63.15 \$1,231.96 arcel Number
 Name
 Name

 1972.54
 EDWARDS, CHRISTOPHER

 51.977.71
 ROHLFING, RRANDON & MEGAN

 23.970.76
 EDWARDS, CHRISTOPHER

 53.99.58
 ROHLFING, BRANDON & ROHL

 33.90.56
 WARDS, CHRISTOPHER

 23.90.65
 LEVALESS, JOHN

 21.90.40
 STUTHERS, DENNIS

 21.90.45
 STUTHERS, DENNIS

 93.90.66
 LEFORG, JULK & K MEZO, MIDIA

 1176.93
 SHEPARD, RICKEY
 Total Name Name EDWARDS, CHRISTOPHER ROHLFING, BRANDON & MEGAN EDWARDS, CHRISTOPHER ROHLFING, BRANDON & ROHL 07-02-200-006 07-10-400-001 07-16-100-003 07-16-100-030 07-21-300-009
 Total
 Name

 72,70,035
 CHANCEY, JESSICA

 514,432
 CHANCEY, JESSICA

 5154,757
 MILEUR, MARCIE

 557,566
 FENTON, APRIL DAWN & WILL

 31,51,51
 HUSSMANN, HARRY & SABINE

 532,75
 SHELDR, JON

 \$613,68
 FREUND, EARL & PAMELA
 Parcel Numbe 08-07-100-018 8-07-300-004 08-13-200-022 08-14-100-025 08-14-400-003 08-23-102-009 08-26-226-007 Somerset Parcel Number 09-07-400-005 09-15-401-009
 Total
 Name

 12,41,23
 TELLOR, NORVA

 192,47
 NEEDHAM, CHANDY

 193,47
 NEEDHAM, CHANDY

 194,403
 GRAFF, JACOB & CHELSI

 1943,403
 MILMORILL, FRANCHAR & JAMIE

 1943,403
 GRAFF, JACOB & CHELSI

 1943,403
 MILMORILL, FRANCHAR & JAMIE

 1943,403
 GRAFF, JACOB & CHELSI

 1943,403
 MILMORILL, FRANCHAR & JAMIE

 1944,203
 MILMORILL, FRANCHAR & JAMIE

 1944,203
 MILMORILL, FRANCHAR & JAMIE

 1944,203
 MILMORILL, TRANCHAR & JAMIE

 1944,203
 MILMORILL, JUSTIN

 2005,294
 STREFL, FLORENCE & KENDZI
 9-15-401-010 09-16-400-003 09-17-426-004 09-19-201-002 09-19-400-025 09-20-326-002 09-20-376-003 09-21-376-003 09-21-126-004 09-21-377-002 09-21-426-018 09-21-454-001 1 (42:23) BARIL, JUSTIN 2 (65:24) STAPL, FLORENCE & KENDZI 2 (78:74) STAPL, FLORENCE & KENDZI 2 (78:74) STAPL, FLORENCE & KENDZI 3 (79:04) STAPL, STAPL, STAPL 3 (79:04) ST 9-22-300-023 09-22-300-023 09-22-451-006 09-22-476-004 09-22-476-005 09-27-377-005 09-28-126-002 09-28-128-002 09-28-128-013 09-28-176-025 09-28-178-003 09-28-302-009 09-28-302-009 1,03339 HOMSON, DENNIS
 305.00 JOHNSON, DENNIS
 305.01 JOHNSON, DENNIS
 365.39 HUFFMAN, KEVIN & TRACY
 386.19 VANCL, LAWRENCE
 31,630.77 MACC PROPERTIES & INVESTME
 51,424.91 NANCE, CHARLES & RHONDA 2252.34 BRYANT, LESLIE & JOHNSON, 8622.37 BRYANT, LESLIE & JOHNSON, 8686.70 TINCHER, LARRY & TINCHE \$2,799.17 TINCHER, LARRY & TINCHE 09-28-352-00 09-28-352-011 09-28-376-001 09-28-376-002 09-28-376-021 TINCHER, LARRY & TINCHE \$229.24 5229.24 TINCHER, DARIY & TIN 5218.19 V GUPTA, INC 31,229.55 CLAUSEN, KURTIS 5346.09 LAUGHLAND, STEVEN \$1,219.40 HIGGS, GARY \$6,058.82 HIGGS, GARY 09-28-401-005 09-28-451-005 09-28-451-005 09-28-454-007 09-28-456-016 09-28-477-007 E0:05.8.2
 HIGGS, GARY
 SB7:7.4
 IMNOF, CHRISTOPHER & SHE
 430.92
 GUPTA, VINOD
 S556.8
 MANTIA, SHARON
 S18:06.23
 WARD, TIMOTHY BRENT
 S2:48.63
 PRITCHETT, RYAN
 S4:66.55
 PRITCHETT, RYAN
 S4:48.63
 PRITCHETT, RYAN
 S80:43
 MANTIA, SHARON
 S0:45
 SB3
 MANTIA, SHARON
 S0:45
 SB3
 MANTIA, SHARON
 S0:45
 SB3
 MANTIA, SHARON
 S18:06.22
 KLLV
 MANDA
 SMARON
 SMARON 09-29-376-004 09-29-401-008 09-29-451-008 09-30-400-005 09-31-451-004 09-31-451-005 09-32-100-002 09-32-200-010 09-32-301-002 09-32-301-004 09-32-351-00 09-32-451-016 09-32-451-027 09-32-451-034 09-32-451-035 09-32-452-021 \$2,388.21 BLOAH, LLC 22382.2 BLOAM, LLC 301.28 AIRE, BRAD 3785.47 LIPE, BRENDA 3705.47 LIPE, BRENDA 381.48 WEATHENS, STEPHANIE 1874.05 AIRE, NANCY 51.294.3 CLUITS, MIKE 11.133.83 DURHAM, JAMILYN 51.40.04 JINSCO IL SPA, LLC 3704.31 MSCG IL SPA, LLC 09-32-432-021 09-32-477-003 09-32-478-002 09-32-478-003 09-32-463-003 09-33-151-003 22,053,06 ALLER, INOUHY 24,053,06 ALLER, INOUHY 204,37 MSCG ILSPA, LLC 204,37 MSCG ILSPA, LLC 204,37 MSCG ILSPA, LLC 204,37 MSCG ILSPA, LLC 21,34,34 KILLERPERTANDRA 21,34,34 KILLERPERTANDRA 21,32,34 KILLERPERTANDRA 22,056 ALL, MICHAEL KIMBER 21,35,38 AU DOER, JASON & AVY 25,138 DOER, JASON & AVY 55,138 DOER, JASON & AVY 09-33-176-005 09-33-251-003 09-33-301-006 09-33-302-001 09-33-304-028 09-33-326-016 09-33-326-016 09-33-351-004 09-33-352-010 09-33-354-022 09-33-354-023 09-33-356-001 09-33-356-002 09-33-356-005 09-33-356-018 09-33-376-010 09-33-377-003 \$1,438,62 GUPTA, VINCD \$201,15 HOLT, NATHAN & KIMBERLY \$3,870,30 MIFFLIN, SARA \$459,21 GBBS, LENNET \$1,198,75 CRISLIP, JEFFREY \$1,756,55 BANTEL, ROBERT 09-33-377-003 09-33-378-018 09-33-383-008 09-33-383-014 09-33-384-019 09-33-384-027 \$1,76,53 MARMON GROUP INC \$3,254.21 BANTEL, ROBERT \$2,603.19 BANTEL, ROBERT \$2,955.40 EISENHAUER, MICHELE & MILT 09-33-402-006 09-33-402-034 09-33-451-009 09-34-301-027 Parcel Number 10-01-701-002 10-01-701-003 10-04-751-001 10-05-200-006 Name GUPTA, VINOD KNIGHT HAWK LAND CO, LLC MORONI, JESSE SPENCER, JAMES & SPENCER, \$251,46 \$238,88 \$73,55 \$3,032,26 53,032,26 SPENCER, JAMES & 35 5405,93 LASHBROOK, JASON 158.06 JONES, CHERYL 379.89 JONES, CHERYL 3234.34 SHELTON, CHRIS 376.23 MOROM, JESSE 52,633.52 DEDECKER, BRADLEY 3244.64 EHIND ANOY 10-06-300-009 10-08-400-038 10-08-400-040 10-08-451-005 10-09-701-001

\$2,444.58 LEMING, NANCY
and the second se	KSON COUNTY	/ DEL	NQUENT REAL	EST	
10-16-354-007 10-16-355-010	\$3,047.82 RICH, MANDI & SHACKLETON, \$1,317.63 FRED, TRAVIS & KASEY	14-04-335-015 14-04-337-022	\$722.47 OMD PROPERTIES, LLC \$1,050.55 MURPHY, MITCH	14-10-309-010 14-10-309-013 14-10-327-010	\$424.87 RAWSON, RYAN & KATHER \$7,339,15 RAWSON, RYAN & KATHER \$1,74.32 BASEDEN, RANDALL
10-17-300-017 10-17-300-019	\$340.87 FRED, JASON \$4,019,77 FRED, TRAVIS & KASEY	14-04-337-023 14-04-353-002	\$1,057.25 MURPHY, JOHN \$696.37 DCH, LLC	14-10-354-031	\$2,550,56 GALE, WILLIAM SCOTT
10-20-127-001	\$3,555,98 TURNER, ANDREA \$1,214.41 EANDY, RONALD & KATHRYN	14-04-354-021 14-04-354-022	\$1,245.48 HERALD GRAPHICS & PRINTING \$1,107.35 HERALD GRAPHICS & PRINTING	14-10-354-032 14-10-354-034	\$528.48 GALE, WILLIAM SCOTT \$341.22 GALE, O C & WILLIAM SCO
0-20-203-002	\$939.16 STEARNS, RICHARD	14-04-354-023	\$1,372.91 ELDERS, TIA	14-10-452-007	\$1,283.50 BITTLE, ANTONY \$3,067,44 APARTMENT4U, LLC-JCCC
0-20-203-009	\$682,33 HUNSAKER, TRESSA \$631.86 HUNSAKER, TRESSA	14-04-354-028 14-04-356-030	\$3,305.43 CLUTTS, MICHAEL \$2,118.58 MOEGLIN, KELLY	14-12-100-005 14-12-100-021	\$110.65 HALE, SHERRI & HALE, TE
10-20-205-013	\$206.57 FLORES, ISMAEL & MARIA	14-04-357-012	\$2,272.36 LAYNE, ANGELA	14-12-128-002 14-12-226-011	\$4,744.81 BARIL, JUSTIN \$241.16 JAMES, EARL
10-20-206-023	\$1,312.09 DAVIS, NELLIE \$846.61 PLEASANT, R & BARRON, V	14-04-357-018 14-04-358-008	\$2,060.61 VESTAL, JAMES & KRISTY \$2,199.51 RUDOLPH, SHERRI	14-12-401-010	\$1,503.89 APARTMENT4U, LLC
10-20-208-001	\$994.85 JICTB INC	14-04-361-010	\$947.11 MC LAUGHLIN, ERICA & MURPH	14-13-126-006	\$855.68 SMITH, CONNIE \$380.66 BRUNKEN, EDWARD & MA
10-20-208-002	\$1,847.38 RIDDLE, KANDACE \$7,285.85 BROOKS, RYAN	14-04-376-036	\$5,275.76 DUFFY, AMANDA & VATTHEW \$573.52 MC GINNIS, TIMOTHY & JULI	14-13-203-002	\$1,946.53 MUELLER, CHRIS
10-20-228-011	\$226,53 DUVALL, TODD & JESSICA	14-04-378-008	3596.79 GUPTA, VINOD	14-15-101-014	\$203.22 GALE, WILLIAM SCOTT \$2.387.98 HODAPP PROPERTIES, LLC
10-20-228-018 10-20-229-004	\$1,327,31 DUVALL, TODD & JESSICA \$967,26 TRUST #595	14-04-396-028 14-04-396-029	\$355,54 MILES, MICHAEL \$9,147,02 MORRISON, DAVID	14-15-227-019 14-15-277-004	\$2,387.98 HODAPP PROPERTIES, LLC \$1,451,50 CAVANESS, DOLORES
10-20-229-013	\$1,177.05 ALMANZA-CARDONA, LUIS	14-04-397-029	\$625.13 LINDSEY, JOSHUA	14-15-301-003	\$1,675.23 MARTIE, NORMAN & DIANE
10-20-230-006	\$851,46 PARKS, WENDY \$1,153,35 GUPTA, VINOD	14-04-402-012 14-04-404-020	3745.97 BEASLEY, JOHN & BEASLEY, J 31,328.27 BLACKSHEAR ADVANTAGE, LLC	14-16-226-007 14-16-476-003	\$3,749.72 ROBINSON, MICHAEL & EL \$12,456.58 BARIL PROPERTIES, LLC
10-20-233-016 10-20-234-009	\$1,912.36 FIISTAINO, SAMANTHA	14-04-406-039	\$174.48 BORDS, REGINA	14-17-300-023	\$26,13 SANDERS, BRIAN
10-20-234-010	\$1,413,75 KELLETT, HOWARD \$458,92 HOOD, TAMMY	14-04-407-034 14-04-409-009	\$1,337.61 DEGLER, NICHOLAS & EUBANKS \$407,45 BROWN, DANYEL & STARLA	14-17-300-025 14-18-102-003	\$186.52 SANDERS, BRIAN \$723.82 GREGSON, SHANE
10-20-251-020	\$2,377.55 TURNER, JAMEY & TURNER, RO	14-04-431-004	\$1,547.69 GLASSER, CHARLES & DIANE	14-18-400-034	\$26.24 SOLOMAN FRANCES LANE
10-20-400-005	\$949.06 TURNER, ROBYN BOWLIN	14-04-453-003	\$446.97 SUTTON, DAVID & LOGAN, DEB \$9,655.68 SATTERWHITE, KATHY	14-20-400-023 14-23-326-003	\$83,46 VANA, ERIC & VANA, SUE \$4,744,33 HENRY, PAUL
10-21-110-005 10-21-112-007	\$463.57 MEADOWS, GREGORY \$861.59 HUNSAKER, TRESSA	14-04-453-010	\$1,565,61 GUPTA, VINOD	14-23-400-003	\$2,278.26 STOKES, PATRICIA \$3,400,86 MOHR, LOWELL & GERALD
10-21-113-002	\$265.57 DUNCAN, RANDALL \$146.93 MINOR, NICHOLAS	14-04-453-020 14-04-453-021	\$240.11 LA SALLE NTL ASSOC TR#1236 \$125.11 LA SALLE NTL ASSOC TR#1236	14-24-100-002 14-24-100-020	\$28.35 DUFFY, AMANDA & MATTH
10-21-118-002	\$131.07 MINOR, NICHOLAS	14-04-454-005	3406.58 RAY, MATHEW	14-24-100-025	\$1,190.35 DUFFY, AMANDA & MATTH \$4,868.85 BANKESTER, PHILIP
10-21-118-003	\$131.07 MINOR, NICHOLAS \$131.07 MINOR, NICHOLAS	14-04-455-002	\$606.86 MODRE, JOSHUA & ASHLIE \$662.69 MODRE, JOSHUA	14-24-226-009 14-25-101-007	\$4,868.85 BANKESTEH, PHILIP \$3,919.18 FAVREAU, PHIL
10-21-118-004 10-21-118-005	\$131,07 MINOB, NICHOLAS	14-04-455-005	\$1,738.79 DOERR, JASON & DOERR, AMY	14-25-126-001	\$2,154,53 SMITH, CORY
10-21-118-006	\$149,03 MINOR, NICHOLAS	14-04-456-002 14-04-457-021	\$163.16 HAYNES, STEVEN \$309.25 LEVAN, TAMARA	14-25-351-003 14-26-200-005	\$10,873.94 BUDSLICK, LISA \$605.02 BLESSING, AARON
10-21-151-033 10-21-153-018	\$3,035.32 MILES, DANIEL \$2,781.18 PRITCHETT, CHARLES	14-04-457-021	\$543.45 SEYFERTH, NANCY	14-26-200-015	\$136,68 BLESSING, JAMES
10-21-176-003	\$2,775,15 GERDES, GEORGIANA	14-04-478-003	\$161.80 GOOD EARTH SUPPORT GROUP \$86,95 KERRENS, BYRON	14-26-300-006 14-26-400-001	\$118,91 BLESSING, JAMES \$377,05 BLESSING, JAMES
10-21-178-012 10-21-300-001	\$1,415,86 GEORGE, KENDRA \$52,41 TURNER, ROBYN BOWLIN	14-04-479-018	\$86.95 KERRENS, BYRON	14-28-200-030	\$245.26 LEE, RONNIE
10-29-228-008	\$125,03 GRECO PROPERTIES, INC	14-04-480-007	\$86.95 GARY, LEONA	14-31-100-008 14-32-300-004	\$222,24 HUNZIKER, LISA \$305,50 LINDSEY, JOSHUA
10-33-100-007 10-35-176-005	\$312.26 360 NETWORKS USA INC/TAX D \$2,553,34 HERTTER, JOHN & JAMIE	14-04-481-007 14-04-482-005	186.95 SCHROEDER, WILLIAM A TRUST 186.95 GARY, LEONA		Joseffer Bringer, Joseffer
10-35-775-001	\$147.52 FAGER, JILL & LINDSEY, JUL	14-04-482-006	186.95 GARY, LEONA	Carbondale Parcel Number	Total Name
10-36-751-001	\$228,41 FAGER, JILL & LINDSEY, JUL	14-04-484-002 14-04-484-003	\$86.95 LARRY LEWIS HOLDING & IN \$86.95 LARRY LEWIS HOLDING & IN	15-02-100-012	\$1,541.94 ROBINSON, OLIVER
Fountain Bluff		14-04-484-004	\$86,95 LARRY LEWIS HOLDING & IN	15-04-301-002	\$148.55 PELISSIER, CHRISTOPHER \$315,43 DUKE, STEPHEN
Parcel Number 12-14-400-005	Total Name \$1,161.34 WHITE, MARY & WHITE, BOBBI	14-04-484-014 14-04-484-021	\$86,95 LARRY LEWIS HOLDING & IN \$225.08 BETHEL AME CHURCH	15-04-400-013	\$824.62 BOOKER, JILL
12-24-400-007	\$1,495,80 LEWIS, WILLIAM M TRUST	14-05-176-004	\$2,260.41 BARIL, JUSTIN	15-05-351-007	\$392.11 NOLAND, DANIEL & VLAD \$879.86 NOLAND, DANIEL & VLAD
12-25-200-001	\$477.18 LEWIS, WILLIAM M TRUST \$583.31 LEWIS, WILLIAM M TRUST	14-05-201-001 14-05-202-002	\$641.79 PHILLIPS, MARTHA \$86.95 FOSTER, JEREMY & ALESHA	15-05-351-008 15-07-353-005	\$1,839,12 LACEY, ELLA
12-25-200-004	\$942,35 LEWIS, WILLIAM M TRUST	14-05-202-003	\$616.18 FOSTER, JEREMY & ALESHA	15-07-353-008	\$125.72 GROOME, WILLIAM E. & G
12-25-200-005	\$662,56 LEWIS, WILLIAM M TRUST \$173,50 CARAWAY, GABRIEL & ELIZAB	14-05-204-005 14-05-228-019	\$2,826.32 GOULD, DANNY & AMY \$761.63 GUPTA, VINOD	15-07-376-004 15-07-377-001	\$442.42 PATTERSON, WILLIAM & PA
12-28-226-001	\$168.80 CARAWAY, GABRIEL	14-05-229-016	\$475.34 BASDEN, JOHN	15-08-200-002	\$991.59 VISSER, ERICA & HAROLD
Sand Ridge		14-05-229-022 14-05-255-014	\$163.16 GREENLEY, REBECCA \$709,92 ZIMMER, DARLENE	15-09-128-008 15-09-151-011	\$6,366,19 HOUSEMAN, TIMOTHY & F \$3,769.32 KIPP, KAREN & KIPP, THOM
Parcel Number	Total Name	14-05-256-013	\$356.11 P & N PROPERTIES, INC	15-09-326-011	\$2,746.94 VAUGHN, JEFFREY
13-04-400-007	\$345.96 GALE, WILLIAM SCOTT	14-05-276-006	\$440.14 HARLAND, JOHN & PEGGIE \$1,382.86 ROBERTSON, BRANDON	15-09-326-012 15-09-326-013	\$1,190,12 SNYDER, MAX & DARREN \$1.879,01 RAMIREZ, DANIEL
13-05-400-015 13-08-200-011	\$2,826,40 WYAFT, WILLIAM \$292,19 WANLESS, JOHN	14-05-279-009	\$448,74 V GUPTA, INC	15-09-326-023	\$3,507.38 VAUGHN, JEFFREY
13-08-400-006	\$1,044.26 WANLESS, JOHN	14-05-280-012	\$328.53 SCHMELLMYER, JACQUELINE \$1,522.47 SKEENS, DARRELL	15-12-176-004 15-13-101-005	\$3,227,64 SMITH, WEBB \$1,473,40 CHARLIE BROWN & ASSO
13-09-100-007 13-09-200-008	\$1,866,51 WANLESS, JOHN \$910,29 GALE, WILLIAM SCOTT	14-05-281-007	\$1,902.62 ENGELKEN, CARL	15-13-126-012	\$29,048,75 OFFICE PLACE, LLC
13-09-200-009	\$1,671.91 ARENA, RANDY	14-05-281-014	\$473.71 HORECKER, DAVID \$171.50 MORGAN, KEITH	15-13-126-033 15-13-151-049	\$1,699.60 CHARLIE BROWN & ASSO \$2,554,66 THOMPSON, RONALD & G
13-09-300-006 13-10-200-001	\$38,65 GUPTA, VINOD \$1,629,69 SMITH, LINDA & TIM	14-05-405-008	\$1,726.60 BIGGS, KENNETH	15-13-151-055	\$3,022,65 JAYKO, BRENT
13-10-200-011	\$104,17 SMITH, KATHIE & TIMOTHY	14-05-406-005	\$1,135.36 DICKERSON, ASHLEY	15-13-176-017	\$1,595.27 BELL, DONALD \$84,082.84 SALUKI HOSPITALITY, LLC
13-11-200-023 13-11-451-001	\$1,234.13 BILDERBACK, ABIGAIL \$69.80 MC COMBS, TRACY	14-05-406-013 14-05-409-002	\$808.74 BALSITIS, SHEANNE \$912.80 BARIL, JUSTIN	15-13-276-001	\$10,420,90 CRAB ORCHARD MOBILE
13-11-477-008	\$1,865,42 SOCORRO, ALEXANDER	14-05-409-018	\$437.89 WARD, DANIEL \$1,867.82 SWAFFORD, FLOYD & REBECCA	15-13-300-010 15-14-351-023	\$373,91 GRAMSE, MATT JAMES \$19,123,93 PANCAKE HOLDING CO, L
13-16-404-003 13-16-407-001	\$61,12 MIFFLIN, JIMMIE \$106,12 WHITE, BOBBIE DEAN	14-05-411-020 14-05-426-016	\$1,059,84 BARIL, JUSTIN & BROOKE	15-14-400-005	\$255.64 LANGLEY, WILLIAM & BOO
13-16-407-002	\$38.13 WHITE, BOBBY DEAN	14-05-430-010 14-05-431-012	\$937.77 SKALSKY, GEORGE \$601.14 BAUER, CHRISTINE	15-15-151-016 15-15-152-001	\$1,558.59 NESBITT, MELVIN \$31,25 MILLARD, LAWRENCE
13-24-100-012 13-30-130-008	\$453.24 CRABTREE, JOHN	14-05-431-013	\$519,08 STAMM, STEVEN	15-15-152-002	\$31.25 MILLARD, LAWRENCE
13-30-131-007	\$1,249.67 GUPTA, VINOD	14-05-432-007	\$100,52 CARRUTHERS, BARBARA \$1,228,95 CLUTTS, FRED	15-15-152-007 15-15-152-015	\$31.25 MILLARD, LAWRENCE \$31.25 MILLARD, LAWRENCE
13-30-134-006 13-30-134-007	\$910,81 GUPTA, VINOD \$15,23 CRAIG, CRAIG & WATTSON, DE	14-05-455-005	3611.84 REED, CURT	15-15-153-013	\$48.30 POINDEXTER, WILBERT
13-30-134-013	\$384,55 STANLEY, BARBARA	14-05-458-002 14-05-459-003	\$5,224.05 DUFFY, MATTHEW & AMANDA \$2,838.13 LOCKHART, MELISSA	15-15-153-014 15-15-153-024	\$2,307.56 PALMER , THELMA \$2,513,86 AMEXEM ENTP, LLC
13-30-134-014 13-30-135-005	\$61,73 MEZO, BILLY	14-05-483-004	\$744.85 BARIL, JUSTIN	15-15-154-002	\$22,69 MILLARD, LAWRENCE
13-30-135-006	\$61,73 MEZO, BILLY	14-06-201-005	\$4,881,18 ELDERS, TIA \$202,93 BOUCHER, BRANDI	15-15-154-010 15-15-155-001	\$129.13 MILLARD, LAWRENCE \$22.69 MILLARD, LAWRENCE
13-30-135-007 13-30-135-008	\$63.15 AUCTION FLIPPRS, LLC \$61.73 GUPTA, VINOD	14-08-126-007	\$48.73 COX, DUSTIN	15-15-155-002	\$31,25 MILLARD, LAWRENCE
13-30-135-017	\$56.51 MEZO, BILLY	14-09-126-008	\$53,13 COX, DUSTIN	15-15-155-003 15-15-155-004	\$31,25 MILLARD, LAWRENCE \$31,25 MILLARD, LAWRENCE
13-30-152-001 13-30-152-004	\$78,24 V GUPTA, INC \$62.90 CRABTREE, JOHN	14-08-127-001 14-08-127-016	\$37,20 COX, DUSTIN \$1,922,92 COX, DUSTIN	15-15-156-001	\$369.81 SHAW, LARRY & GWENDO
13-30-152-009	\$65.78 HAUG, JAEON	14-08-129-014	\$734.36 COOPER, DEBORAH & PAHLE, M	15-15-156-005	\$1,019,87 HAYNES, STEVEN \$129,49 HAYNES, STEVEN & THEL
13-30-152-010 13-30-153-007	\$297,52 HAUG, JAEON \$714,94 PACHECO, JESUS & DORIS	14-08-131-004 14-08-179-010	\$878.89 FOSTER, R & THOMPSON, R \$347,28 HORECKER, DAVID	15-15-156-006 15-15-157-002	\$35.75 V GUPTA, INC
13-30-154-001	\$95,17 LEWIS, WILLIAM M TRUST	14-08-181-023	\$1,088,84 CUDEMO, JENNIFER	15-15-160-024	\$31,25 MILLARD, LAWRENCE \$1,085.14 FYFFE, JOHN
13-30-157-011 13-30-157-024	\$190.72 CASON, CHASTITY \$834.05 PHILLIPS, HENRY	14-08-181-028 14-08-202-022	\$212.98 LEE, RONNIE \$431.33 FLETCHER, W	15-16-154-015 15-16-154-016	\$1,162.28 WISE, BRYAN & BEVERLY
13-30-176-002	\$358.30 PARHAM, KATHLEEN	14-08-203-015	\$163,16 SMITH, SCOTT & MOORE, FREI	15-16-156-052	\$2,621.73 FISHER, LINDSEY
13-30-326-011	\$53.22 WHITECOTTON, ELIZABETH	14-08-206-016 14-08-206-019	\$2,059.36 KARVIS, MANDI & RAYMON \$369.42 HEARN, PHYLLIS	15-16-156-053 15-16-177-001	\$2,577.48 FIROUZI, MOHAMMAD AL \$4,106.94 BURK-BLANKENSHIP, MA
13-30-331-030 13-31-200-003	\$292,70 GUPTA, VINOD \$262,73 RAMBEAU, EDNA & RAMBEAU	14-08-226-002	\$1,499.77 MOFFATT, KRISTY	15-16-228-008	\$101.94 BROOKS, ROSIE
13-32-300-006	\$97.59 DEROSSETT, JOHN	14-08-226-007 14-08-229-009	\$3,617,11 BARIL, AARON \$1,304.76 REGIONS BANK	15-16-228-009 15-16-228-014	\$101,94 SMITH, EDDIE \$1,853.38 BROOKS, LORINE & ALLE
Murphysboro		14-08-230-001	\$3,908.38 HAYES, LADRAE	15-16-228-015	\$320.49 BROOKS, LORINE & ALLE
Parcel Number	Total Name	14-08-230-011 14-08-231-004	\$2,952.01 STAR ENTERPRISES \$226,83 PLUCKER, CURTIS & PLUCKER	15-16-228-016 15-16-253-019	\$309.27 BROOKS, LORINE & ALLE \$223,45 HOLDEN, FLORA
14-03-200-005 14-03-332-006	\$350.28 WORD, GEORGE & KIMBERLY \$642.66 D & D REAL ESTATE MGMT, IN	14-08-233-005	\$2,070.09 REYNOLDS , PAMELA	15-16-278-023	\$101.94 KOONCE, LORETTA
14-03-332-010	\$607.72 PATTERSON, JUDY	14-08-233-008 14-08-233-014	\$2,039.75 SHEPHERD, ISAIAH \$173,96 AHLFIELD, CAROLOTTA &	15-16-280-022	\$2,757.64 LILLY, JANET & LILLY-MAD \$117.49 GUPTA, VINOD
14-03-456-010 14-03-456-012	\$159,01 BARIL, JUSTIN \$1,374,44 WRIGHT, JANICE	14-08-234-012	\$2,314.87 3ACX DBA Z GAS, LLC	15-16-281-021	\$1,244,92 KOINE, EDITH
14-03-456-013	\$1,084.03 WRIGHT, JANICE	14-08-235-010	\$3,025.97 HUTCHINGS, AMY \$148,25 SUN INDUSTRIES	15-16-282-002 15-16-282-005	\$1,306.88 HOLSEY, TONY & VIRDIE \$1,044.88 FREEMAN, LINDA
14-03-456-017	\$441,48 WRIGHT, JANICE \$B1.85 GROSVENOR, BARBARA	14-08-235-017 14-08-251-012	\$17,980,35 SPANN, HOWARD	15-16-282-006	\$62.97 FREEMAN, LINDA
14-04-128-022	\$1,006.05 GROSVENOR. BARBARA	14-08-251-019	\$2,676,13 ZIMMERMAN, ALMA	15-16-282-012 15-16-303-003	\$1,007.37 EDWARDS, CARLOS \$1,139.08 FISHER, DAVID
14-04-128-025 14-04-128-030	\$153,71 WAMPLER, JOSEPH \$1,011,25 ILLINOIS INVESTMENT PROPER	14-08-252-011 14-08-252-019	\$2,511.73 BRANTLEY, KEVIN \$163.16 WILCOXON, ADRIEN	15-16-304-004	\$2,754,46 4L LAND TRUST
14-04-129-003	\$1,202.35 CARTER, CHRISTOPHER	14-08-253-019	\$163,16 ELLIS, CHARLES	15-16-304-005 15-16-306-009	\$1,098,28 CARNAHAN, ROBERT & E \$1,640,06 L F LAND TRUST
14-04-129-004 14-04-129-006	\$1,744.62 FARMER, BARBARA \$163,16 CARTER, CHRISTOPHER	14-08-253-021 14-08-255-010	\$163.53 ELLIS, JAVES \$163.16 CRIPPS, EDWARD	15-16-306-022	\$1,288.51 ASHIL, JEFFREY TRUSTE
14-04-129-007	\$163,16 CARTER, CHRISTOPHER	14-08-255-030	\$94.92 JOINER, KOKESHA	15-16-308-001 15-16-308-019	\$1,843.93 HF RENTALS, LLC \$2,564.36 FISHER, LINDSEY
14-04-129-008 14-04-130-001	\$1,403.87 STAR ENTERPRISES \$207.92 DOOLEY, RONALD	14-08-255-031 14-08-256-018	\$603,74 JOINER, KOKESHA \$853,38 HUNZIKER, JORDAN	15-16-326-006	\$710.14 FIROUZI, MOHAMMAD
14-04-151-012	\$1,394,29 EDGAR, TRAVIS	14-08-256-019	\$163.16 HUNZIKER, JORDAN	15-16-326-011	\$171.93 BRYANT, MICHAEL \$2,102.53 WALLS, CHRIS & LYNDSE
14-04-155-021 14-04-157-037	\$1,641,56 ROBINSON, MICHAEL & ELIZA \$354,24 T & T PROPERTY RENTALS	14-08-258-001 14-08-258-008	\$976,84 T & T PROPERTY RENTALS \$1,614,96 GUPTA, VINOD	15-16-330-019 15-16-330-035	\$1,286,61 FISHER, DAVID
14-04-158-037	\$439.12 FLETCHER, JACOB & CAGLE, K	14-08-258-010	\$1,164.18 MENDOZA, AMBER	15-16-331-002	\$1,376.50 FISHER, HENRY
14-04-176-017	\$85,48 KNIGHT, LADONNA	14-08-400-002 14-09-102-031	\$516.35 ROBINSON, MICHAEL & ELIZA \$202.20 CAVANESS, JENNIFER & MANSF	15-16-351-007 15-16-351-008	\$1,748.57 CHEN, FENG DU & QING \$1,687.35 FISHER, LINDSEY
14-04-176-019 14-04-177-016	\$1,796.59 HURTADO, DANIEL \$1,614.10 FISCELLA, PHILIP	14-09-104-005	\$422.00 JOHNSON, CASSIE & MILES, M	15-16-351-019	\$1,888.83 MOBURG, BARBARA
14-04-178-014	\$1,506,54 KUPFERER, THOMAS	14-09-106-011	\$163.16 CITY OF MURPHYSBORO	15-16-352-006 15-16-352-007	\$1,528.62 HF RENTALS, LLC \$3,024.14 FISHER, DAVID
14-04-178-015	\$2,299.70 KUPFERER, THOMAS \$653.62 CROSS, AMBER	14-09-107-028 14-09-126-009	\$163,16 GALE, JUDITH \$48,54 COVINGTON, GARY & CINDY	15-16-354-018	\$17,469,55 PATTERSON, JIMMIE
14-04-182-004 14-04-183-019	\$894.40 EOVALDI, THOMAS & FRANKL	14-09-126-011	\$240.11 COVINGTON, GARY & CINDY	15-16-355-005	\$1,702.40 HF RENTALS, LLC
14-04-183-020	\$163.16 EOVALDI, THOMAS & FRANKL	14-09-126-017	\$161.80 GOOD EARTH SUPPORT GROUP \$10,731.47 S I HOME BUYERS, LLC	15-16-355-008 15-16-355-013	\$1,763.99 HF RENTALS, LLC \$1,349.98 50FIFTH HOLDINGS, LLC
14-04-183-031 14-04-183-059	\$1,128,88 GUPTA, VINOD \$1,771,73 THE WILD BERREY GROUP, LLC	14-09-126-027 14-09-126-029	\$86,95 WILSON ELLENBERGER, KERRI	15-16-355-014	\$1,249,49 REINIER, SKYE GARRISC
14-04-201-026	\$86.95 WADE, JAY	14-09-176-011	\$1,742.51 BISHOP, JOAN	15-16-355-019	\$1,931.15 FISHER, LINDSEY
14-04-202-007	\$1,126,75 JACKSON, DAULFORD & YVON	14-09-204-004 14-09-204-005	\$161.80 GOOD EARTH SUPPORT GROUP \$219.48 SCHROEDER, WILLIAM A TRUST	15-16-357-004 15-16-376-013	\$1,951.80 RANDOLPH, JEFFREY \$1,892.65 FISHER, DAVID
14-04-251-001 14-04-301-010	\$2,598,32 GUPTA, VINOD \$1,703,47 ARENA, RANDY	14-09-227-016	\$240.11 FERTALY, JENNIFER	15-16-376-024	\$2,736,49 HF RENTALS, LLC
14-04-301-030	\$272.94 GEER, LARRY	14-09-227-017	\$621,64 FERTALY, JENNIFER	15-16-377-008 15-16-377-018	\$2,161.95 BIGGS, DONALD \$1,111.29 FISHER, DAVID
14-04-302-013	\$69.06 WIESNER, NELDA \$118.26 WIESNER, NELDA & RAY	14-09-280-005 14-09-352-006	\$202.29 AMERICAN ADVISORS GROUP \$65.03 CONNOR, TERRENCE	15-16-377-038	\$1,468.30 SMITH, JAMES
14-04-302-015 14-04-304-012	\$86.95 SERVANT FOR CHRIST	14-09-355-002	\$246,44 BOYER, ALVIN & DORIS	15-16-379-011	\$601.63 ASHIL, JEFFREY TRUST
14-04-305-010	\$523,55 HAIMANN, AARON	14-09-426-005	\$179.72 CALDWELL, EDNA \$21,19 CALDWELL, EDNA	15-16-381-007 15-16-382-005	\$923.86 HF RENTALS, LLC \$3,586.20 BAUER, CHRISTINE
14-04-305-018 14-04-308-014	\$12,74 CARROLL, CHARLES & SANDRA \$397,38 THIES, JAMES	14-09-426-005 14-09-426-018	\$45.68 CALDWELL, EDNA	15-16-383-009	\$728.00 BAUER, CHRISTINE
	\$2,505.21 NAGEL, SHERRIE	14-09-426-019	\$35,98 CALDWELL, EDNA	15-16-383-021 15-16-384-010	\$2,075.23 BRYANT, MICHAEL \$1,985.21 ZAPP, JON & MORRISET
14-04-308-030	\$1,875,41 SAUERHAGE, SHERMAN \$1,461,80 WESTWOOD WASH'S LLC	14-09-426-020 14-09-476-001	\$19.27 CALDWELL, EDNA \$845.19 SIMPKINS, PATRICIA TRUST	15-16-402-009	\$870.81 GREER, SHANNON
14-04-308-030 14-04-326-004		14-10-101-011	\$566,36 FIROUZI, MOHAMMAS	15-16-402-019	\$1,794,96 NUNLEY, JACKIE
14-04-308-030 14-04-326-004 14-04-326-011	\$163.16 WESTWOOD WASH'S LLC		\$313.60 KOESTERER, JOHN & BETH	15-16-405-011	\$558.18 NUNLEY, JACKIE & JACK
14-04-308-030 14-04-326-004 14-04-326-011 14-04-327-005 14-04-327-007	\$163.16 WESTWOOD WASH'S LLC	14-10-102-007			\$69.94 CLAUSEN, KURTIS
14-04-308-030 14-04-326-004 14-04-326-011 14-04-327-005 14-04-327-007 14-04-329-005	\$163.16 WESTWOOD WASH'S LLC \$1,555.42 CLOVER, KENNETH \$1,423.63 PHILLIPS, NATHANIEL & ELM	14-10-102-010 14-10-126-007	\$768,10 GREEN, ROBERT \$1,439.66 CHEATHAM, BRADLEY & WILMA	15-16-406-005 15-16-406-007	\$69.94 CLAUSEN, KURTIS \$517.75 ROWE, KATRINA
14-04-308-030 14-04-326-004 14-04-320-011 14-04-327-005 14-04-327-007 14-04-327-007 14-04-332-001 14-04-333-002	\$163.16 WESTWOOD WASH'S LLC \$1,555.42 CLOVER, KENNETH \$1,423.63 PHILLIPS, NATHANIEL & ELM \$657.21 BRUNSON, JOHN & JACKSON, C	14-10-102-010 14-10-126-007 14-10-128-008	\$768,10 GREEN, ROBERT \$1,439.66 CHEATHAM, BRADLEY & WILMA \$600.38 DOOLIN, E LYNN & MARSHA	15-16-406-005	\$69.94 CLAUSEN, KURTIS \$517.75 ROWE, KATRINA \$101.94 HOLDEN, FLORA
14-04-308-030 14-04-326-004 14-04-326-011 14-04-327-006 14-04-327-007 14-04-327-007 14-04-329-005 14-04-333-001	\$163.16 WESTWOOD WASH'S LLC \$1,555.42 CLOVER, KENNETH \$1,423.63 PHILLIPS, NATHANIEL & ELM	14-10-102-010 14-10-126-007	\$768,10 GREEN, ROBERT \$1,439.66 CHEATHAM, BRADLEY & WILMA	15-16-406-005 15-16-406-007 15-16-406-008	\$69.94 CLAUSEN, KURTIS \$517.75 ROWE, KATRINA

16-407-009	KSON COUNTY \$803.61 FROUZI, MOHAMWAD ALI	15-21-178-007	\$2,023.46 HF RENTALS, LLC	CTR, LL	
-16-407-015 -16-408-012 -16-409-002	\$473,44 ALLISON, JOHN \$768,40 EASLEY, DELORIS \$137,13 SHOFFNER ELLIS, MONICA & S	15-21-181-014 15-21-183-007 15-21-184-005	\$3,813,03 FISHER, LINDSEY \$1,876,21 HF RENTALS, LLC \$1,522.08 WERTS, DARIN & KELLEY	16-14-200-002 16-14-400-001 16-14-400-002	\$130,93 GRAND TOWER LAND HOLDING,L \$181,93 GRAND TOWER ENERGY CTR. LL
-16-426-009 -16-426-009 -16-426-016	\$653,15 ROWE, FORNESTEE & ROWE, FO \$367,79 EPPLEY, ADELLA & CON BARRI	15-21-204-003 15-21-204-004	\$226,38 CONEY, VALERIE \$226,38 CONEY, VALERIE	16-23-200-001 16-23-200-010	\$135.38 GRAND TOWER ENERGY CTR, LL \$568.74 GRIMES, SUSAN
-16-426-021 -16-426-036	\$698.03 ROWE, EUNICE \$226.51 LEGENCE BANK	15-21-226-012 15-21-227-025	\$1,545.98 HARRIS, C & WASHINGTON, \$403.62 ROBINSON, STEPHEN	16-24-101-001 16-25-127-007	\$110.82 GRAND TOWER ENERGY CTR, LL \$200.59 JONES TYLER, MARY
-16-426-037 -16-426-038	\$226,51 LEGENCE BANK \$226,51 LEGENCE BANK	15-21-227-030 15-21-227-045	\$70,45 THOMPSON, REBECCA \$50,95 GREER, SHANNON	16-25-127-017 16-25-127-039 16-25-132-003	\$222.43 ROBERTS, TERRY & PAMELA \$511.62 DURAN, SARAH \$351.13 GUPTA, VINOD
-16-426-039 -16-426-040	\$226,51 LEGENCE BANK \$226,51 LEGENCE BANK	15-21-227-049 15-21-227-050 15-21-229-022	\$50.95 GREER, SHANNON \$597.43 GREER, SHANNON \$42.65 MITCHELL, KAREN	16-25-132-003 16-25-132-015 16-25-133-038	\$468.86 HENSON, GARY & JESSICA \$172.27 STEWART, KENNETH & PAMELA
-16-428-042 -16-429-016	\$148,08 THORNTON, EVERETT \$1,243.37 SOFIFTH HOLDINGS, LLC	15-21-229-022 15-21-230-023 15-21-254-010	\$4,671.39 NIMMO, JOHN & SARA \$4,671.39 PK LAND TRUST	16-25-179-018 16-25-254-024	\$926,13 ELLET, VICKIE \$245,75 BALTZELL, JOHNNY
-16-429-025 -16-430-005	\$117,49 MAYS, ORLAN & CHASTITY \$7,157,43 DIGGS REALLY, LLC \$148,08 DIGGS REALTY, LLC	15-21-255-004 15-21-255-007	\$2,746.69 FISHER, LINDSEY \$4,261,12 HF RENTALS, LLC	16-25-257-001 16-25-257-005	\$70.82 CLOVER , RETHA \$70.82 STEWART, EDDY
-16-430-005 -16-431-006 -16-431-014	\$78.05 HARRIS, SHEILA \$702.38 SCOTT, VALERIE JO	15-21-264-014	\$2,007.52 BRAUER, JOYCE L TRUST \$10,318,44 REBOLD LARKIN & MURRAY, LL	16-25-257-006 16-25-257-007	\$82,73 STEWART, EDDY \$416,69 HASSEBROCK, GEORGE
-16-431-023	\$1,807,60 SCOTT, BARBARA \$1,341,69 WELCH, MICHAEL	15-21-282-034 15-21-303-005	\$8,398.93 FISHER, DAVE \$1,549.92 BENSO, FRANK & LYNDA	16-25-259-001 16-25-263-010	\$260.3B SMITH, LITTLE JOE \$345.21 LODEN, DANIEL & VICTORIA
-16-432-029 -16-454-010	\$1,786.31 GREATER GILLESPIE TEMPLE \$194.25 TIMBERLINE LAND3CAPE DESIG	15-21-303-009 15-21-304-015	\$2,616.63 BENSO, FRANK \$3,442.49 HUTCHISON, ZACHARY	16-25-265-005 16-25-277-009	\$69.25 CROSS, MARVIN & HUDSON, AP \$593.92 EMMERSON, TERESA & HASSEBR
-16-454-014 -16-454-015	\$194.25 TIMBERLINE LANDSCAPE DESIG \$194.25 TIMBERLINE LANDSCAPE DESIG	15-21-305-004 15-21-305-005	\$1,600.53 HARRISON, E STEWART \$1,682.25 HF RENTALS, LLC	16-25-401-007 17-20-377-001	\$414.87 SMITH, LITTLE JOE \$41.68 DE ROSSETT, LLOYD
-16-454-016 -16-454-017	\$194.25 TIMBERLINE LANDSCAPE DESIG \$194.25 TIMBERLINE LANDSCAPE DESIG	15-21-305-009 15-21-307-002	\$347.02 SCHLENK, GEORGE \$1,550.29 HF RENTALS, LLC	17-20-377-003 17-20-377-004	\$45,49 MUSGRAVES, CRESTON & ELSI \$37.13 MUSGRAVES, CRESTON & ELSI \$41.68 DE ROSSETT, F
-16-454-023 -16-454-024	\$917,73 TIMBERLINE LANDSCAPE, INC \$221,15 TIMBERLINE LANDSCAPE DESIG	15-21-307-009 15-21-310-012 15-21-310-013	\$2,127.63 HF RENTALS, LLC \$3,098.05 HF RENTALS, LLC \$2,721.94 HF RENTALS, LLC	17-20-377-009 17-20-377-010 17-20-377-012	\$41,68 DE ROSSETT, F \$613,91 HASSEBROCK, COLLIN
-16-454-025 -16-454-026 -16-455-008	\$877,81 GUPTA, VINOD \$101,94 TIMBEHLINE LANDSCAPE DESIG \$2,421.67 GREEN, CHRISTINE	15-21-310-013 15-21-311-003 15-21-311-007	\$2,721.92 HP RENTALS, LLC \$2,184.77 HF RENTALS, LLC \$1,864.33 50FIFTH HOLDINGS, LLC	17-20-377-014	\$41.68 ROYSTER, PHILIP KYLE \$41.68 DE ROSSETT, F
-16-455-005 -16-455-012 -16-456-009	\$1,016.29 CAVITT, MICHAEL \$790,59 HOLDEN, FLORA	15-21-326-013	\$17,477,43HF RENTALS, LLC \$2,127.01 HF RENTALS, LLC	17-30-201-003	\$1,988,82 CITIBANK NA \$1,506,48 COM ANGLERS CONS ASSOCIATI
-16-457-012 -16-458-001	\$1,802,89 HOLDEN, FLORA \$1,802,89 HOLDEN, FLORA \$9,532,21 JONES, JENNIE	15-21-327-005	\$2,241.37 HF RENTALS, LLC \$9,663,04 P K LAND TR AGREEMENT	21-07-300-005 46-13-300-001	\$147.56 COM ANGLERS CONS ASSOCIATI \$258.87 GRAND TOWER ENERGY CENTER
-16-458-009	\$1,404.56 LAZORCHAK, STEVE & RICH, J \$120,44 CHICK, LARHONDA	15-21-328-015 15-21-328-016	\$285.92 FISHER, HENRY \$285.92 P K LAND TR AGREEMENT	Pomona	
-16-462-012	\$1,519.04 CHICK, LARHONDA \$1,893.03 YARBROUGH, BETTY	15-21-328-019 15-21-329-005	\$11,928.96 HF RENTALS, LLC \$14,584,42 HF RENTALS, LLC	Parcel Number 17-25-300-015	Total Name \$958.15 MAY, MICHAEL
-16-462-033	\$3,434.32 HOLDEN, FLORA J ESTATE \$230.60 VILLEDA, LUIS	15-21-329-006 15-21-329-013	\$18,717.30 HF RENTALS, LLC \$3,199.07 ROOSEVELT, DANIEL	17-26-200-006 17-26-200-010	\$2,598,70 CRIPPS, RICHARD \$593,51 DCH, LLC
i-16-463-002 i-16-477-020	\$2,064.66 OLLIE, LUCINDA \$1,720.52 EDWARDS, CARLOS	15-21-331-002 15-21-332-009	\$2,497.67 HF RENTALS, LLC \$8,697.82 HF RENTALS, LLC	17-26-200-012 17-26-200-014 17-26-200-016	\$82.88 ELLIS, BOBBY & ELLES, PATR \$39.99 PINKSTON, HERMAN \$738.17 RAINS, JERRY
-16-478-005	\$1,705,07 NUNLEY, JACKIE \$213,75 NUNLEY, JACKIE & KARA	15-21-332-020 15-21-332-021 15-21-332-026	\$46.72 FISHER, HENRY \$25,657.37 HF RENTALS, LLC \$33.97 P K LAND TR AGREEMENT	17-26-200-016 17-26-200-017 18-01-100-007	\$738,17 HAINS, JEHRY \$109,55 RAINS, ANNA \$161,25 EGRET LAKE TRUST
i-16-479-006 i-16-479-019 i-16-479-024	\$13,128.19 HALL, MINNIE \$2,481.34 CARBONDALE MUSLIM CENTER, \$594,59 CONEY, VALERIE	15-21-332-026 15-21-334-002 15-21-353-007	\$33,97 P K LAND TH AGREEMENT \$2,036,47 WEST, CHARLOTTE \$3,537,61 50FIFTH HOLDINGS, LLC	18-01-100-017 18-03-102-012	\$1,201.86 WHITE , PRISCILLA & TIMOT \$99,85 MORBER, CHRISTOPHER & SA
i-16-479-031	\$74,91 CONEY-MUHAMMAD, VALERIE &	15-21-401-007 15-21-401-008	\$658.04 HF RENTALS, LLC \$10,163,38HF RENTALS, LLC	18-03-151-010 18-03-400-016	\$91.24 SUN INDUSTRIES \$4,908.92 YODER, JOHN MARK
i-16-481-001 i-16-481-002 i-16-481-003	\$161.61 CONEY, VALERIE \$191.95 CONEY, VALERIE \$190.93 CONEY, VALERIE	15-21-401-008 15-21-405-003 15-21-405-004	\$1,151.04 FISHER, HENRY \$6,760.47 FISHER, HENRY	18-04-100-021 18-12-200-011	\$2,931,38 GARSKY, THOMAS MICHAEL \$51,64 DI BIASE, CHRISTIAN
-16-481-003 5-16-481-020 5-16-482-042	\$190,93 CONEY, VALENE \$175,51 KENNEDY, MITCHELL \$1,592,76 P & N PROPERTIES, INC	15-21-405-002 15-21-406-002 15-21-408-010	\$66,613,83 CENTER FOR COMPR SERV, INC \$11,730,28 P K LAND TR AGREEMENT	18-19-200-015 18-27-200-005	\$70.17 HOSTALEK, DAVID \$1,921.52 REESE, KAREN & TERRY
5-17-351-012 5-17-376-006	\$1,193,06 GADDAM, SRINIVAS \$2,893,05 HF RENTALS, LLC	15-21-410-003 15-21-410-004	\$220,65 FISHER, LINDSEY \$220,00 FISHER, LINDSEY	18-28-126-009 18-28-126-010	\$34,62 VALLEY REALTY CO \$34,62 VALLEY REALTY CO
5-17-401-004 5-17-404-002	\$1,554,12 WOPAT, ROSE YU LAN \$328,47 DOZIER, BRENDA	15-21-426-012 15-21-426-017	\$1,870,83 LF LAND TRUST \$1,241,22 ASHIL, JEFFREY TRUSTEE	18-28-129-001 18-28-129-002	\$28.26 RODRIGUEZ, EDWARD & TAYLOR \$28.26 RODRIGUEZ, EDWARD & TAYLOR \$28.20 RODRIGUEZ, EDWARD & TAYLOR
5-17-429-015 5-17-430-001	\$2,792.58 THE WILD BERREY GROUP, LLC \$1,358,89 COX, DAHRYL & LA VELL	15-21-427-010 15-21-427-011	\$10,900.74506-511 S GRAHAM AVE, LLC \$331.72 506-511 S GRAHAM AVE, LLC	18-28-129-003 18-28-129-004 18-28-120-005	\$28.26 RODRIGUEZ, EDWARD & TAYLOR \$408.02 RODRIGUEZ, EDWARD & TAYLOR \$28.26 RODRIGUEZ, EDWARD & TAYLOR
5-17-430-002 5-17-476-009	\$2,055.59 HAHN CROWELL, SHARON \$2,265.86 BERREY, ERIK	15-21-427-012 15-21-427-013	\$331,72 506-511 S GRAHAM AVE, LLC \$331,72 506-511 S GRAHAM AVE, LLC \$687,58 ASHIL, JEFFREY TRUSTEE	18-28-129-005 18-28-129-006 18-28-129-007	\$28.26 RODRIGUEZ, EDWARD & TAYLOR \$28,26 RODRIGUEZ, EDWARD & TAYLOR \$28,26 RODRIGUEZ, EDWARD & TAYLOR
5-17-479-006 5-17-480-007	\$3,193,47 FISHER, LINDSEY \$5,159,76 VAUGHN ENTPR, LLC	15-21-427-014 15-21-428-004 15-21-428-005	3687.58 ASHIL, JEFFREY TRUSTEE 3966.43 506-511 S GRAHAM AVE, LLC \$10,909.66506-511 S GRAHAM AVE, LLC	18-28-129-007 18-28-129-008 18-28-129-018	\$28,26 RODRIGUEZ, EDWARD & TAYLOR \$57,28 RODRIGUEZ, EDWARD & TAYLOR \$34,62 WETTIG, RUFUS
5-18-126-019 5-18-202-007	\$7,253.15 PINE MANOR IV, LLC \$2,682.11 BRIDGES, ROLLAND \$36,462,87TK421 LAND TRUST	15-21-428-005 15-21-428-006 15-21-428-007	\$10,909,86506-511 S GRAHAM AVE, LLC \$331,72 506-511 S GRAHAM AVE, LLC \$11,163,29506-511 S GRAHAM AVE, LLC	18-28-129-018 18-28-129-019 18-28-137-020	\$34,62 WETTIG, RUFUS \$69,71 HICKS, RONNIE
5-18-252-021 5-18-252-022 5-18-252-023	\$36,462,671K421 LAND THUST \$1,611,42 TK421 LAND TRUST \$1,623,48 TK421 LAND TRUST	15-21-428-007 15-21-428-008 15-21-430-004	\$11,032,9506-511 S GRAHAM AVE, LLC \$11,038,97506-511 S GRAHAM AVE, LLC \$252,65 FISHER, LINDSEY	18-28-137-023 18-28-177-009	\$61.40 HICKS, MELISSA & RONALD \$98.72 HICKAM, LONNIE
5-18-252-023 5-18-252-024 5-18-376-022	\$1,727.46 TK421 LAND TRUST \$1,595.85 CHEATHAM, BRAD	15-21-430-009 15-21-432-005	\$13,056.11 FISHER, LINDSEY 34,738.98 MORALES, SILVIA	18-28-177-010 18-28-200-017	\$28,26 HICKS, MELISSA & RONAL \$1,441,81 RIDGWAY, YVONNE
5-18-376-022 5-18-429-036 5-18-458-011	\$395.32 PEREZ, WANUEL & PEREZ, PAT \$11,776.92 FWBII HOLDINGS, LLC	15-21-454-009 15-22-104-014	\$14,961,8450FIFTH HOLDINGS, LLC \$18,704,17 N J DAYA FAMILY, LLC	18-30-300-008 18-30-300-009	\$62.82 TELLOR, KENNETH & ROBIN \$607.11 TELLOR, NORMA
5-19-151-007 5-19-176-012	\$250,47 VAN WINKLE, CASEY & JULIE \$929,46 FISHER, LINDSEY	15-22-104-015 15-22-105-010	\$8,953.21 HUMID TOWN VENTURES, LLC \$5,771.83 GADDAV, SRINIVAS & VINOMA	18-30-300-010 18-30-400-009	\$2,161.11 TELLOR, KENNETH & ROBIN \$23.44 TELLOR, KENNETH & ROBIN
5-19-179-001 5-19-180-007	\$6,368,01 TALL, ISSA \$2,095.54 DANLEY, JOAN	15-22-126-008 15-22-152-004	\$10,674,16 MARTIN, THOMAS \$2,687,15 BIGGS, DONALD	18-31-200-011 18-31-400-008	\$1,230.14 NOBLE, RUSSELL \$588,22 CRIPPS, TERRY & CRIPPS, VI 540.81 STANTON GARY & LA DONNA
5-19-201-008 5-19-204-010	\$3,759,99 CARWYLE, MARK \$84,42 RANSOM, ANGELA & RICHARD	15-22-152-007 15-22-153-011	\$1,219.32 PARRA, CARMEN \$2,538.86 HOWARD, JANETTE \$2,164.63 SIBERT, TYA	18-34-100-008 Makanda	\$49,81 STANTON, GARY & LA DONNA
5-19-226-003 5-19-327-004	\$255.32 FIRST APOSTOLIC CHURCH \$9,299.78 BRIGGS, LARRY	15-22-155-006 15-22-156-008 15-22-156-013	\$2,164,63 SIBERT, TYA \$2,392,98 BIGGS, DONALD \$269,53 HICKS, LUDIE	Parcel Number 19-02-301-007	Total Name \$8,582,85 RICHARDS, RODNEY & PADOVAN
5-19-327-006 5-19-330-005 5-19-401-008	\$4,650.42 SCHROEDER, DAVID \$3,849.37 GAMBOA, FABRICIO \$11,778.23 WEEKS, WROPHAS TRUST	15-22-156-013 15-22-156-018 15-22-180-005	\$269,53 HICKS, LUDIE \$2,501.61 CHAPMAN INVESTMENT GROUP \$1,827.23 HF RENTALS, LLC	19-02-326-006	\$109.71 SANDERS, JORDAN & ALEXIS \$5,075.71 SANDERS, JORDAN & ALEXIS
5-19-401-008 5-19-451-051 5-20-126-055	\$11,778,23 MEEKS, WROPHAS TRUS1 \$5,551.32 GSZ PROPERTIES, LLC+ CARBO \$430,53 V GUPTA, INC	15-22-180-005 15-22-180-007 15-22-180-009	\$1,827,23 HP RENTALS, LLC \$1,811.56 HF RENTALS, LLC \$2,798.06 MC DANIEL, WENDY & EPPLEY,	19-02-401-002 19-02-426-007	\$453,44 LANDERS, THOMAS \$1,305.39 DAVEY, GARY
5-20-126-055 5-20-127-050 5-20-152-009	\$3,172.72 SCHWARTZ, WAYNE STANLEY TR \$3,423.62 LEFLER, STEVEN	15-22-180-009 15-22-181-008 15-22-183-005	\$2,865.77 JARAMILLO, EDWARD \$2,316,48 FYFFE, WILLIAM & JESSIE	19-02-427-004 19-04-101-007	\$237.04 ZAPP, JON & MORRISETTE-ZAP \$1,107.67 COLLINS, JEREMY
5-20-152-009 5-20-154-015 5-20-155-006	\$3,086,88 KETZNER, CHRISTI \$2,540,51 NAGARAJU, RANGANATHA	15-22-183-007 15-22-202-017	\$2,138.71 BRIGHAM, PATRICIA \$27,486.67 AIGP REALTY, LLC	19-05-228-010 19-05-427-019	\$361.20 FRIERDICH, SUNNY \$2,298.76 SEIBER, WILLIAM & HARGRAVE
5-20-178-011 5-20-181-005	\$3,285,78 KHDEIR, RABA \$2,249,79 HF RENTALS, LLC	15-22-251-039 15-22-252-003	\$6,920,23 KHDEIR, RABA \$471,68 PHILLIPS, BRYAN & BARBARA	19-05-476-027 19-05-476-028	\$1,647,30 DUNN, GERALD & HWAY \$635,76 DUNN, GERALD & HWAY
5-20-181-010 5-20-230-007	\$3,454.59 FISHER, LINDSEY \$2,015.94 HURTADO ROSAS, DANIEL	15-22-252-006 15-22-252-033	\$1,791.27 KRAUSE, KYLE \$783.07 BRUNSON, JOHN & TURKESSA	19-05-477-003 19-06-301-003 10-06-338-003	\$303.81 SITARZ, JUSTIN & ALEZA \$48,99 HELTON, CHRISTOPHER & ANA \$135.65 HELTON, CHRISTOPHER & ANA
5-20-230-008 5-20-254-003	\$1,414.44 ESSELBURN, ROBERT & JESSI \$2,373.98 MUSOIU, MARIAN	15-22-253-020 15-22-253-021	\$83,72 HOWELL, RICHARD \$83,72 HOWELL, RICHARD 11.975.15 HOWELL, RICHARD	19-06-326-003 19-06-351-005 19-06-377-012	\$336,65 HELTON, CHRISTOPHER & ANA \$141,88 LONGUEVILLE & TREWORGY \$10,773,23 FULK, DOUGLAS
5-20-254-012 5-20-255-003	\$3,236,94 SIDDIQUI, NABEEL & RUB, FA \$1,604,84 HOFFMAN, NANCY \$1,405,15 BADNETT, JOHN	15-22-253-022 15-22-253-023 15-22-254-008	\$1,975.15 HOWELL, RICHARD \$83.72 HOWELL, RICHARD \$1,267.89 GREATER GILLESPIE TEMPLE	19-06-377-012 19-06-400-015 19-06-400-016	\$10,773.23 FULK, DOUGLAS \$17.57 EGRET LAKE TRUST \$17.57 EGRET LAKE TRUST
5-20-257-009 5-20-258-001 6-20-276-003	\$1,465,15 BARNETT, JOHN \$469.80 SHMOO LLC \$439.06 ASHIL, JEFFREY TRUSTEE	15-22-254-008 15-22-254-045 15-22-255-011	190.47 GUPTA, VINOD 157.15 GUPTA, VINOD	19-07-103-007 19-07-104-010	\$3,915.94 PEASE, BRENT & PUTNAM, RIA \$97.74 EGRET LAKE TRUST
5-20-276-003 5-20-279-005 5-20-280-004	\$430,06 ASHIL, JEFFREY HOSTEE \$3,130,87 LIECHTY, JOSHUA \$230,60 WAAL INVESTMENTS, LLC	15-22-255-014 15-22-255-015	\$157,15 VILLANUEVA-MONTES, JESSICA \$157,15 VILLANUEVA-MONTES, JESSICA	19-07-127-041 19-07-151-001	\$4,811,69 BUESCHER, HELEN SUE TRUST \$17,177,62 FULK, DOUGLAS
5-20-280-004 5-20-280-007 5-20-280-010	\$124,91 FLOYD, NATALIE \$10,84 FLOYD, NATALIE	15-22-255-016	\$157.15 VILLANUEVA-MONTES, JESSICA \$527.04 VILLANUEVA-MONTES, JESSICA	19-07-176-003 19-07-176-012	\$72.49 FULK, DOUGLAS \$372.55 FULK, DOUGLAS
5-20-302-005 5-20-304-024	\$2,451,40 WOEHLKE, PAULA \$3,012,41 GATES, ANTHONY	15-22-255-022 15-22-276-023	\$304.29 VILLANUEVA-MONTES, JESSICA \$245.90 MILLARD, LAWRENCE	19-07-176-018 19-07-176-021	\$1,444.98 HALL, GARY DEAN \$564.56 HALL, GARY DEAN
5-20-329-012 5-20-377-016	\$4,304.18 YOUNGBERG, KAREN \$5,902.09 WALLS, CHRISTOPHER & LYND	15-22-377-006 15-23-176-004	\$113,474.99 THE POINTE AT SIU, LLC \$1,563.30 BLACKFOOT PROPERTIES, LLC	19-07-201-014 19-07-276-029	\$704.97 MC GINNIS, TIMOTHY \$447.91 WISINSKI, TAMMY
5-20-406-022 5-20-406-024	\$2,820.50 SCHAUER, KENNETH & BANKS, \$2,820.76 HF RENTALS, LLC	15-23-176-020 15-23-276-004	\$24,095,23 BLACKFOOT PROPERTIES, LLC \$561,60 LUEBKE, BRADLEY	19-07-276-035 19-07-300-001 19-07-326-002	\$655,10 MEYER, THOVAS \$70,49 FULK, DOUGLAS \$4,941,52 WALLACE, ANDY
5-20-408-004 5-20-426-005	\$1,419.03 PRICE, THOMAS & NORRIS-PRI \$4,268,98 SVITH, JOSHUA & KARLE	15-23-351-005 15-23-376-014	\$1,901.18 CHERRY, MICAH \$1,640.85 HERD, ASHLEY	19-07-326-002 19-07-427-007 19-07-476-028	\$4,941.52 WALLACE, ANDY \$2,783.47 CALHOUN, JENNIFER \$935.10 WAAL INVESTMENTS, LLC
5-20-429-006 5-20-429-007	\$2,240.86 50FIFTH HOLDINGS, LLC \$530.87 50FIFTH HOLDINGS, LLC	15-23-377-009 15-23-377-011	\$2,148,68 MC COWEN, SHANNON \$941.86 BABA, JAMES	19-07-476-028 19-08-151-015 19-08-178-005	\$935.10 WAAL INVESTMENTS, LLC \$531.75 BRYANT, RONALD & REBECCA \$1,467.40 DIETZ, CONRAD & CLARA
5-20-431-006 5-20-432-008	\$18,118,39 FISHER, LINDSEY \$17,878,93 FISHER, LINDSEY \$2,844,97, BALLESTER, CONCERCION, LUIS	15-26-301-010 15-26-302-006 15-26-302-018	\$56,81 BUSH, CARL DEAN \$1,269,29 BUSH, CARL DEAN \$468,04 BUSH, CARL DEAN	19-08-251-004 19-08-251-019	\$1,467,40 DIETZ, CONHAD & CLAHA \$993,97 VAN HAM, LEAH & BRENT \$503,62 HURTADO, GUADOLUPE
5-20-453-007 5-20-476-011	\$3,644,97 BALLESTER-CONCEPCION, LUIS \$2,442,45 FISHER, LINDSEY \$1,495,97 COLLINS, CARRIE	15-26-302-018 15-26-302-019 15-26-303-001	\$468,04 BUSH, CARL DEAN \$137,47 BUSH, CARL DEAN \$184,62 BUSH, CARL DEAN	19-08-326-001 19-08-351-005	\$984.15 UKROPIN, DARYL \$1,442.85 MCGRIFF, MELODEE
5-20-476-013 5-20-477-007 5-20-478-013	\$1,495,97 COLLINS, CARRIE \$1,411,86 SKALSKY, NEONILA \$3,976,11 KULOVANY, NICOLE	15-26-303-001 15-26-303-002 15-26-303-003	\$184,62 BUSH, CARL DEAN \$184,62 BUSH, CARL DEAN \$184,62 BUSH, CARL DEAN	19-09-126-005 19-09-227-003	\$1,163.02 LILLER, PAULA \$113.54 LEWIS, GREGORY
15-20-478-013 15-20-478-019 15-20-478-021	\$8,017.69 HF RENTALS, LLC \$2,708.82 DAVIS, JDAN	15-26-303-014 15-26-305-011	\$141.51 BUSH, CARL DEAN \$1,468.23 YATES, JACK & ELIZABETH	19-09-227-006 19-09-227-008	\$239.50 LEWIS, GREG \$113.54 LEWIS, GREG
15-20-480-009 15-20-480-010	\$4,396.75 PULASKI 350, LLC \$3,768.53 KARMOS, ANN	15-27-101-072 15-27-102-003	\$16,831,94 PR THE HILL, LLC \$118,72 MOSS, MARY ALICE	19-10-100-010 19-11-200-035	\$687,38 DARST, WILLIAM & VANGIE \$6,786,85 BRYANT, MICHAEL & LORIE
15-21-104-026 15-21-105-007	\$3,791,36 EXPRESSIONS OF FAITH, INC \$4,896,19 FISHER, HENRY	15-27-102-004 15-27-102-005	\$1,148,45 MOSS, MARY ALICE \$118.72 MOSS, MARY ALICE	19-11-300-023 19-12-176-003	\$972.97 GRAFF, MARY \$212.02 PENNINGTON, LINDSEY
15-21-106-003 15-21-107-020	\$137.13 SOBERY, AMELIA \$3,384.47 FISHER, LINDSEY	15-27-102-007 15-27-127-012	\$64,43 MOSS, MARY ALICE \$17,986.22 WALLACE, ANDY	19-12-251-001 19-12-327-001	\$5,720.88 POPOV, ALEXANDER & POPOV, \$765,35 PARR, LARRY \$3,05,53 PARR, LARRY
15-21-109-003 15-21-109-013	\$2,880,57 FISHER, DAVID \$3,661,54 ASHIL, JEFFREY TRUSTEE	15-27-151-029 15-27-151-031	\$55,978,62 QUADRANGLE GROUP, LLC \$376,41 QUADRANGLE APTS, LLC	19-12-351-003 19-12-401-004	\$3,105.62 BASDEN, JOE NATHAN THOMAS \$3,300.27 ROBINSON, KEN & KUHN, LORI
15-21-126-003 15-21-126-006	\$2,107.23 HERTZING, KARA & PETER \$2,700.40 BRYANT, M DAVID	15-27-151-033 15-27-301-008	\$1,009,45 QUADRANGLE GROUP, LLC \$234.68 HOFFMANN, DAVID	19-13-153-004 19-17-102-007	\$9,577,50 CULP, DAVID & CRYSTAL \$269.30 LYON, JOHN \$369.30 LYON, JOHN
15-21-127-011 15-21-151-030	\$393,28 FISHER, DAVID \$1,808.74 HF RENTALS, LLC	15-27-301-011 15-27-302-005	\$27,49 THIPKHOSITHKUN, THIWA \$4,364,89 HOFFMANN, DAVID	19-17-102-008 19-17-102-011	\$269.30 LYON, JOHN \$155.78 VOLLMER, YVONNE \$165.39 VOLLMER, YVONNE
15-21-152-010 15-21-153-003	\$3,479.21 LUEBKE, BRAD & PATRICIA \$2,522.66 AL-DAYEVI, DIN	15-27-302-006 15-27-401-002	\$346,87 HOFFMANN, DAVID \$3,229,19 COLACECCHI, JAMES	19-17-102-014 19-17-102-015 19-17-102-015	\$165.39 VOLLMER, YVONNE
15-21-154-009 15-21-154-021	\$637,48 P K LAND TR AGREEMENT \$6,483,78 WALKER, JAMES & MARY	15-27-425-008 15-27-425-010	\$422.21 BUSH, CARL DEAN \$5,722.28 BUSH, CARL DEAN \$502.45 CARD NER MATTHEW WITDUST	19-17-102-016 19-17-102-017 19-17-102-019	\$165.39 VOLLMER, YVONNE \$165.39 VOLLMER, YVONNE \$165.39 VOLLMER, YVONNE
15-21-154-032 15-21-154-033	\$10,490,31TRUST 437 \$2,789,91 TRUST 437	15-31-100-007 15-33-126-011	\$608,15 GARDNER, MATTHEW W TRUST \$12,140,97 FLYNT, SHELTON 20,576,93, SEP.1, LLC	19-17-102-019 19-17-102-020 19-17-102-021	\$165,39 VOLLMER, YVONNE \$165,39 VOLLMER, YVONNE \$131.08 VOLLMER, YVONNE
15-21-154-034 15-21-155-004	\$4,731,33 TRUST 437 \$2,402.93 FISHSER, LINDSEY 1046.63 FARER TRUST	15-33-126-017 15-33-376-008 15-33-401-021	\$2,576.23 SSB-1, LLC \$2,084.89 NANCE, BETSY \$3,712.67 CHANG, LIN	19-17-102-021 19-17-102-022 19-17-102-023	\$165,39 VOLLMER, YVONNE \$182,57 VOLLMER, YVONNE
15-21-155-016 15-21-156-008	\$246.53 PAPER TRUST \$1,547.49 HF RENTALS, LLC \$1,904.03 TRECER KIMPERIX	15-33-401-021 15-34-125-005 15-35-100-011	\$2,062.46 BUSH, ROBERT & BUSH, ALLIS	19-17-102-023 19-17-102-024 19-17-102-052	\$165.12 VOLLMER, YVONNE \$165.39 EGRET LAKE TRUST
15-21-156-021 15-21-157-003	\$1,391.03 TREGER, KIMBERLY \$408.46 P K LAND TR AGREEVENT	15-35-100-011 15-35-479-008	\$102.73 GUPTA, VINOD \$6,118,44 RICHARDS, RODNEY & PADOVA	19-17-102-052 19-17-103-001 19-17-103-002	\$165.39 VOLLMER, YVONNE \$165.39 VOLLMER, YVONNE
15-21-157-031 15-21-158-010	\$1,799.45 DOBIE, GEORGE & ANN \$3,320.72 GALARZA, MIGDALIA	Grand Tower Parcol Number	Total Name	19-17-103-002 19-17-103-003 19-17-103-005	\$165.39 VOLLMER, YVONNE \$165.39 VOLLMER, YVONNE \$165.39 VOLLMER, YVONNE
15-21-158-026	\$2,643,65 HF RENTALS, LLC \$19,102.15 CARBONDALE REALTY ASSOCIAT	Parcel Number 16-13-100-001	5897,01 GRAND TOWER ENERGY CTR, LL	19-17-103-006	\$165,39 VOLLMER, YVONNE
15-21-176-021 15-21-176-023	\$462.25 FISHER, LINDSEY	16-13-300-001	\$225.90 GRAND TOWER ENERGY CTR, LL	19-17-103-007	\$165.39 VOLLMER, YVONNE

JAC	KSO	N COUNTY		NQUENT REAL	L ESTATE TAX LIST
19-17-103-012 19-17-103-013 19-17-103-013 19-17-103-015 19-17-103-016 19-17-103-017 19-17-103-018 19-17-103-019 19-17-103-020 19-17-126-012	\$216.99 \$165.39 \$165.39 \$165.39 \$165.39 \$165.39 \$165.39 \$207.09 \$110.99 \$182.57	VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE	19-27-103-002 19-27-151-003 19-27-151-006 19-27-151-007 19-27-306-021 19-27-306-032 19-27-307-005 19-27-307-005 19-27-307-026 19-27-307-030	\$16.85 MILLARD, LAWRENCE \$77.88 MILLARD, LAWRENCE \$352.15 MILLARD, LAWRENCE \$306.02 MILLARD, LAWRENCE \$1,439.96 BREWER, MICHAEL & GRACE \$65.15 STANKIEWICZ, DAVID \$970.25 STANKIEWICZ, DAVID \$138.75 STANKIEWICZ, DAVID \$138.75 STANKIEWICZ, DAVID \$138.75 STANKIEWICZ, DAVID	19-29-276-013 \$198.16 SCDEV, LLC 19-29-276-014 \$10,121.02 KELLER, JOANN TRUST 19-29-277-001 \$93.35 HARRY CARTER HOLDINGS, LLC 19-29-277-007 \$203.18 SCDEV, LLC 19-29-270-001 \$244.12 SCDEV, LLC 19-29-426-005 \$244.12 SCDEV, LLC 19-29-427-001 \$245.00 SCDEV, LLC 19-29-427-010 \$657.71 HARRY CARTER HOLDINGS, LLC 19-29-477-010 \$83.90 SCDEV, LLC 19-29-477-001 \$84.42 SKAGGS, STEPHEN & PAMELA 19-30-151-008 \$992.95 MILLER, BROOKE
19-17-126-013 19-17-126-020 19-17-126-021 19-17-127-002 19-17-127-003 19-17-201-007 19-18-200-010 19-19-100-002	\$156.68 \$156.68 \$148.15 \$148.15 \$58.95	VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE VOLLMER, YVONNE BARIL, JUSTIN MC MURPHY, PHILLIP & S AN VINCENT, ARTHUR	19-27-307-038 19-27-309-039 19-27-355-036 19-27-355-056 19-28-101-001 19-28-101-012 19-28-102-001 19-28-102-006	\$24.69 STANKIEWICZ, DAVID \$1,976.57 STANKIEWICZ, DAVID \$52.80 MILLARD, L J \$98.72 MILLARD, LAWRENCE \$370.17 SCDEV, LLC \$44.78 SCDEV, LLC \$12,557.67 SCDEV, LLC \$20,557.67 SCDEV, LLC \$80.04 SCDEV, LLC	19-30-151-009 \$9,017.05 MILLER, BROOKE 19-32-100-011 \$5,250.72 SZARY, BARBARA A TRUST STATE OF ILLINOIS, SS COUNTY OF JACKSON I, Elizabeth A Hunter, County Treasurer and Ex-Officio Collector of the County of Jackson aforesaid do solemnly swear that the
19-20-100-012 19-20-300-024 19-20-400-005 19-21-301-006 19-21-326-018 19-21-351-017 19-21-351-019	\$500.25 \$157.49 \$439.52 \$837.45 \$65.05 \$315.79 \$676.35	HUGHEY, CHRISTOPHER FRANCIS, ELIZABETH SCDEV, LLC SCDEV, LLC SCDEV, LLC TRIVEDI, BHARGAV & GAYATR SCDEV, LLC	19-28-126-009 19-28-128-001 19-28-351-008 19-28-351-009 19-28-427-012 19-28-427-014 19-28-427-011	\$35.89SCPROP, LLC\$42.16SCDEV, LLC\$44.78HARRY CARTER HOLDINGS, LLC\$44.78HARRY CARTER HOLDINGS, LLC\$193.52BRIERTON, PATRICIA\$1,829.39BRIERTON, PATRICIA\$809.23POST OFFICE EQUITIES, LLC	foregoing is a true and correct list of lands, lots, tracts, railroad properties and the improvements thereon situated in the County of Jackson, upon which I have been unable to collect the taxes, levee and drainage taxes, special assessments, interest, penalties, and cost as set forth, and that said taxes remain due and unpaid as I verily believe.
19-21-376-002 19-21-376-013 19-21-378-001 19-21-378-003 19-21-400-015 19-22-100-019 19-22-400-015 19-23-200-007 19-24-251-008	\$992.95 \$443.09 \$51.15 \$992.95 \$53.85 \$1,311.28 \$163.85 \$440.94 \$171.08	HARRY CARTER HOLDINGS, LLC SCDEV, LLC SCDEV, LLC HARRY CARTER HOLDINGS, LLC SCDEV, LLC TOMAS, IRMA BROWN, CHRISTOPHER & STEV ZAPP, JOHN & MORRISETTE-ZA SCHIMPF, KELLIE & RYAN	19-29-226-001 19-29-226-002 19-29-226-007 19-29-226-012 19-29-276-004 19-29-276-005 19-29-276-006 19-29-276-000 19-29-276-010	\$553.11 SCDEV, LLC \$1,648.08 SCDEV, LLC \$37.33 SCDEV, LLC \$1,028.58 SCDEV, LLC \$80.04 SCDEV, LLC \$7,748.50 SCDEV, LLC \$1,0,017.57 SCDEV, LLC \$13,137.65 SCDEV, LLC \$12,27 HARRY CARTER HOLDINGS, LLC	ELIZABETH A HUNTER JACKSON COUNTY TREASURER EX-OFFICIO TAX COLLECTOR

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 16-13-300-006	Owner: GRAND TOWER ENERGY CTR, LLC
Site Address:	1820 POWER PLANT RD
Tax Year: 2020	GRAND TOWER, IL 62942
Certificate: 2020-00-755	Tax Buyer: JICTB, INC
Sale Date: 12/10/2021	1701 BROADMOOR DR
Township: 14	SUITE 100
Property Class: 0080	CHAMPAIGN, IL 61821

Amount of Sale			\$13,130.45
Sale Interest	0.00%	x 1 period	\$0.00
CLERK FEE			\$72.00
Total Redemption Amount			\$13,202.45

*** AMOUNT CAN INCREASE AT ANY TIME ***

This estimate subject to correction

*** Personal Checks not Accepted ***

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 16-14-200-001	Owner: GRAND TOWER ENERGY CTR, LLC
Site Address: 1820 POWER PLANT RD	1820 POWER PLANT RD
GRAND TOWER, IL 62942	
Tax Year: 2020	GRAND TOWER, IL 62942
Certificate: 2020-00-756	Tax Buyer: JACKSON COUNTY TRUSTEE, JOSEPH E
Sale Date: 12/10/2021	141 ST ANDREWS AVE.
Township: 14	PO BOX 96
Property Class: 0080	EDWARDSVILLE, IL 62025

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Total Redemption Amount		\$2,667,153.65	
CLERK FEE		\$72.00	
Sale Interest	18.00% x 1 period	\$406,842.96	
Amount of Sale		\$2,260,238.69	

*** AMOUNT CAN INCREASE AT ANY TIME ***

This estimate subject to correction

*** Personal Checks not Accepted ***

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is: Parcel Number: 16-14-200-002 **Owner: GRAND TOWER ENERGY CTR, LLC** Site Address: **1820 POWER PLANT RD** GRAND TOWER, IL 62942 Tax Year: 2020 Certificate: 2020-00-757 Tax Buyer: P & N PROPERTIES, INC Sale Date: 12/10/2021 **PO BOX 632** Township: 14 **TEUTOPOLIS, IL 62467** Property Class: 0020 Redemption amount calculated as of 12/13/2021 **Amount of Sale** \$110.08 Sale Interest 16.00% x1 period \$17.61 **CLERK FEE** \$72.00 **Total Redemption Amount** \$199.69 *** AMOUNT CAN INCREASE AT ANY TIME *** This estimate subject to correction *** Personal Checks not Accepted *** Make Cashier Check Payable to the County Clerk Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS INTEREST WILL CHANGE ON THE FOLLOWING DATES 06/11/2022 CERTIFICATE EXPIRES ON: 12/10/2023

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 16-14-400-001	Owner: GRAND TOWER LAND HOLDING, LLC
Site Address:	1820 POWER PLANT RD
Tax Year: 2020	GRAND TOWER, IL 62942
Certificate: 2020-00-758	Tax Buyer: P & N PROPERTIES, INC
Sale Date: 12/10/2021	PO BOX 632
Township: 14	
Property Class: 0020	TEUTOPOLIS, IL 62467
Redemption amount ca	Iculated as of 12/13/2021
Amount of Sale	\$166.93
Sale Interest	7.00% x 1 period \$11.69
CLERK FEE	\$72.00
Total Redemption Amount	\$250.62
*** AMOL	JNT CAN INCREASE AT ANY TIME ***
This	s estimate subject to correction

*** Personal Checks not Accepted ***

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 16-14-400-002		Owner: GRAND TOWER ENERGY CTR, LLC	
Site Address:		1820 POWER PLANT RD	
Tax Year: 2020		GRAND TOWER, IL 62942	
Certificate: 2020-00-759		Tax Buyer: AS - IS PROPERTIES, LTD,	
Sale Date: 12/10/2021		PO BOX 126	
Township: 14			
Property Class: 0080		METROPOLIS, IL 62960	
Redemption amount ca	lculated as of	of 12/13/2021	
Amount of Sale		\$217.93	
Sale Interest	0.00% x	x 1 period \$0.00	
CLERK FEE		\$72.00	
Total Redemption Amount		\$289.93	

*** AMOUNT CAN INCREASE AT ANY TIME ***

This estimate subject to correction

*** Personal Checks not Accepted ***

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 16-23-200-001	Owner: GRAND TOWER ENERGY CTR, LLC
Site Address:	1820 POWER PLANT RD
Tax Year: 2020	GRAND TOWER, IL 62942
Certificate: 2020-00-760	Tax Buyer: SI RESOURCES LLC
Sale Date: 12/10/2021	P. O. BOX 3074
Township: 14	
Property Class: 0080	CARBONDALE, IL 62902-3074
Redemption amount calc	lated as of 12/13/2021
Amount of Sale	\$171.38
Sale Interest	0.00% x 1 period \$0.00
CLERK FEE	\$72.00
Total Redemption Amount	\$243.38

This estimate subject to correction

*** Personal Checks not Accepted ***

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 16-24-101-001	Own	ner: GRAND TOWER ENERGY CTR, LLC		
Site Address:		1820 POWER PLANT RD		
Tax Year : 2020		GRAND TOWER, IL 62942		
Certificate: 2020-00-762		ver: METRO LIENS, INC,		
Sale Date: 12/10/2021		PO BOX 126		
Township: 14				
Property Class: 0080		METROPOLIS, IL 62960		
Redemption amount cal	culated as of 12/13/202	1		
Amount of Sale		\$146.82		
Sale Interest	0.00% x 1 period	\$0.00		
CLERK FEE		\$72.00		
Total Redemption Amount		\$218.82		
*** AMOU	NT CAN INCREASE AT	Γ ANY TIME ***		
This	s estimate subject to c	orrection		
*** Pe	ersonal Checks not Ac	cepted ***		
*** Pe	ersonal Checks not Ac	cepted ***		

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is: Parcel Number: 16-13-300-004 Owner: GRAND TOWER ENERGY CTR, LLC Site Address: **1820 POWER PLANT RD** GRAND TOWER, IL 62942 Tax Year: 2020 Certificate: 2020-00-754 Tax Buyer: PEACEOFMIND ALERT, INC Sale Date: 12/10/2021 1102 W JEFFERSON Township: 14 Property Class: 0020 EFFINGHAM, IL 62401 Redemption amount calculated as of 12/13/2021 Amount of Sale \$173.26 Sale Interest 0.00% x1 period \$0.00 **CLERK FEE** \$72.00 **Total Redemption Amount** \$245.26 *** AMOUNT CAN INCREASE AT ANY TIME *** This estimate subject to correction *** Personal Checks not Accepted *** Make Cashier Check Payable to the County Clerk Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS INTEREST WILL CHANGE ON THE FOLLOWING DATES 06/11/2022 CERTIFICATE EXPIRES ON: 12/10/2023

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 16-13-100-001		Owne	r: GRAND TOWER ENERGY CTR, LLC
Site Address: 1703 POWER PLANT RD			1820 POWER PLANT RD
GRAND TOWER, IL 62942 1601 DOWER DI ANT DO Tax Year: 2020			GRAND TOWER, IL 62942
Certificate: 2020-00-752		Tax Buye	er: JICTB, INC
Sale Date: 12/10/2021		1701 BROADMOOR DR	
Township: 14			SUITE 100
Property Class: 0080			CHAMPAIGN, IL 61821
Redemption amount ca	alculated as c	of 12/13/2021	
Amount of Sale			\$933.01
Sale Interest	0.00%	x 1 period	\$0.00
CLERK FEE			\$72.00
Total Redemption Amount			\$1,005.01

*** AMOUNT CAN INCREASE AT ANY TIME ***

This estimate subject to correction

*** Personal Checks not Accepted ***

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 16-13-300-001		Owne	r: GRAND TOWER ENERGY CTR, LLC
Site Address:			1820 POWER PLANT RD
Tax Year: 2020			GRAND TOWER, IL 62942
Certificate: 2020-00-753		Tax Buye	r: SABRE INVESTMENTS LLC
Sale Date: 12/10/2021			PO BOX 3074
Township: 14			
Property Class: 0080			CARBONDALE, IL 62902
Redemption amount c	alculated as	of 12/13/2021	
Amount of Sale			\$261.90
Sale Interest	0.00%	x 1 period	\$0.00
CLERK FEE			\$72.00
Total Redemption Amount			\$333.90

*** AMOUNT CAN INCREASE AT ANY TIME ***

This estimate subject to correction

*** Personal Checks not Accepted ***

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

The amount required to redeem all the Tax Sale and all of its subsequent Tax Sales on the following property using current fees & the specified date is:

Parcel Number: 46-13-300-001	Owner: GRAND TOWER ENERGY CENTER
Site Address:	1820 POWER PLANT RD.
Tax Year: 2020	GRAND TOWER, IL 62942
Certificate: 2020-00-935	Tax Buyer: JACKSON COUNTY TRUSTEE, JOSEPH E
Sale Date: 12/10/2021	141 ST ANDREWS AVE.
Township: 14	PO BOX 96
Property Class: 4600	EDWARDSVILLE, IL 62025

Redemption amount calculated as of 12/13/2021

Amount of Sale		\$294.87
Sale Interest	18.00% x 1 period	\$53.08
CLERK FEE		\$72.00
Total Redemption Amount		\$419.95

*** AMOUNT CAN INCREASE AT ANY TIME ***

This estimate subject to correction

*** Personal Checks not Accepted ***

Make Cashier Check Payable to the County Clerk

Tax Sales Redemptions will only be accepted in: CASH, MONEY ORDER, CASHIERS CHECKS

INTEREST WILL CHANGE ON THE FOLLOWING DATES

06/11/2022

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		1	3 I N D E X
	1		INDLX
		2	
	1 PROPERTY TAX APPEAL BOARD	3	<u>WITNESS:</u> <u>Page</u> <u>Line</u>
	2 STATE OF ILLINOIS		
	3 IN RE THE MATTER OF:)	4	JONATHAN BEACH
	4) GRAND_TOWER_ENERGY) No. 14-03445-I-3	5	BY MR. NOVICK
	5 CENTER, LLC) 15-00452-I-3 JACKSON COUNTY,) 6 GRAND TOWER, ILLINOIS)	6	BY MR. GINSBURG 50 23
	7	6	BY ALJ BOGGESS 55 2
	8 VOLUME I	7	
	9 PROCEEDING before the Property Tax Appeal	8	ROBERT RAPENSKE
	10 Board taken on May 21, 2018, commencing at 1:00 p.m.	Ŭ	BY MR. DOODY 60 19
	11 at the Stratton Office Building, Room 402, 401 South	9	BY MR. BRENNER
	12 Spring Street, Springfield, Illinois, before	10	BY MR. GINSBURG 81 2 BY ALJ BOGGESS 90 4
	13 Elisabeth Collopy, CSR, RPR.14		BY MR. DOODY
	15 PREPARED FOR:	11	
	16 PROPERTY TAX APPEAL BOARD	12	<u>EXHIBITS</u> :
	Mr. Edwin E. Boggess 17 Hearing Officer Room 402 Stratton Office Building		
	18 401 South Spring Street Springfield, IL 62706-0002	13 14	(No exhibits marked.)
	19	15	
	20	16	
	21 22	17 18	
	23	19	
	24	20	
		21 22	
	COLLOPY REPORTING SERVICE - (630) 926 7894	23	
		24	COLLOPY REPORTING SERVICE - (630) 926-7894
	2		
1	There were present at the taking of this		4
2	deposition the following counsel:	1	ALJ BOGGESS: Good afternoon. My name is
3	LAW OFFICE OF PATRICK C. DOODY	2	Edwin Boggess. I'm your hearing officer this
4	MR. PATRICK C. DOODY MR. COREY NOVICK	3	afternoon. This is a proceeding before the State of
5	70 West Madison Street Suite 2060	4	Illinois Property Tax Appeal Board pursuant to
	Chicago, Illinois 60602	5	Section 16-170 of the Property Tax Code. The
6	(312) 346-4992 pcdoody@doodylaw.com	6	subject of this proceeding this afternoon is an
7	on behalf of the Appellant;	7	appeal from Jackson County Board of Review.
8		8	Property Tax Appeal Board docket numbers are
9	STATE'S ATTORNEY'S OFFICE	9	14-03445-I-3 and 15-00452-I-3.
10	JACKSON COUNTY, ILLINOIS MR. DANIEL W. BRENNER	10	For purposes of this proceeding,
11	1001 Walnut Street Third Floor	11	those two PTAB docket numbers, we will have one
	Murphysboro, Illinois 62966	12	hearing, correct?
12	(618) 687-7200 dbrenner@jacksoncounty-il.gov	13	MR. DOODY: Correct.
13	on behalf of the Board of Review;	14	ALJ BOGGESS: And I'll reserve the right to
14		15	issue separate decisions on each appeal.
15	ROBBINS SCHWARTZ	16	Appearing on behalf of the
16	MR. SCOTT L. GINSBURG MR. SAMUEL B. CAVNAR	17	appellant this afternoon we have Patrick Doody,
17	55 West Monroe Street Suite 800	18	attorney representing Grand Tower Energy Center,
18	Chicago, Illinois 60603	19	LLC. And appearing on behalf of the Board of Review
	(312) 332-7760 sginsburg@robbins-schwartz.com	_	
19	scavnar@robbins-schwartz.com	20	we have assistant state's attorney representing the
20	on behalf of the Intervenor.	21	Jackson County Board of Review Daniel Brenner.
21	EXHIBIT B	22	Appearing on behalf of the intervenors Shawnee
22		23	Community Unit School District No. 84, we have
23 24		24	attorney Scott Ginsburg.
	COLLOPY REPORTING SERVICE - (630) 926-7894	<u> </u>	COLLOPY REPORTING SERVICE - (630) 926-7894
1 of 4	0 sheets COLLOPY REPORTING S	$\rightarrow H W h$	CE - (630) 926-7894 Page 1 to 4 of 98

		1	
	29		31
1	value, there would have been less functional	1	weight to each of his approaches to value to arrive
2	obsolescence and the value would have been higher.	2	at a fair cash value for the subject property of
3	Dr. Lagassa's sales comparison	3	\$220 million as of January 1, 2014, and \$200 million
4	approach provides what I believe to be the	4	as of January 1, 2015.
5	conclusive evidence of value in this case. In his	5	ALJ BOGGESS: Before I turn over to you,
6	2014 appraisal, Dr. Lagassa provides 18 sales of	6	Mr. Doody, for the case in chief, I would ask
7	natural gas-fired combined cycle plants that	7	counsel if you have a different value you're
8	occurred since January of 2009. These sales were	8	requesting from '14 to '15 based on your appraisal
9	for properties of similar size and similar vintage	9	experts or the testimony that comes out through the
10	to the subject property and each took place after	10	hearing, please highlight and pinpoint that out for
11	the change in the market conditions that shook up	11	me.
12	the electricity industry by replacing coal with gas	12	(Break taken.)
13	as the fuel source of choice. In fact, we will look	13	ALJ BOGGESS: We're back on the record.
14	at one such sale that was of a nearly identical	14	Mr. Doody, are you ready for your case in chief?
15	combined cycle power plant in Illinois for \$608 per	15	MR. DOODY: We are. Mr. Novick is going
16	megawatt. Dr. Lagassa's concluded value was equal	16	to
17	to \$386 per megawatt.	17	MR. NOVICK: For our first witness, I'd like
18	In his sale comparison approach, 14	18	to ask for Jonathan Beach to take the stand.
19	of Dr. Lagassa's 18 sales sold for more than \$386	19	ALJ BOGGESS: Mr. Beach, if you could spell
20	per megawatt. Again, Dr. Lagassa took a	20	your name for the record and you remain under oath.
21	conservative approach based upon ample	21	THE WITNESS: B-e-a-c-h.
22	contemporaneous, relevant market data and arrived at	22	
23	a value that was supported by the information	23	
24	provided in his report.	24	
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
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1 2	30	1 2	32
	30 Finally, in his income approach,		32 JONATHAN BEACH,
2	30 Finally, in his income approach, although in January 1, 2014, the plant was coming	2	32 JONATHAN BEACH, called as a witness herein, having been first duly
2 3	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the	2 3	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows:
2 3 4	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only	2 3 4	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION
2 3 4 5	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In	2 3 4 5	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK:
2 3 4 5 6	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and	2 3 4 5 6	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by
2 3 4 5 6 7	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and	2 3 4 5 6 7	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position.
2 3 4 5 6 7 8	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation	2 3 4 5 6 7 8	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland
2 3 4 5 6 7 8 9	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation through natural gas, Mr. Lagassa does not swing for	2 3 4 5 6 7 8 9	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland Capital and I'm a principal.
2 3 4 5 6 7 8 9 10	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation through natural gas, Mr. Lagassa does not swing for the fences and estimate that this plant should run	2 3 4 5 6 7 8 9 10	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland Capital and I'm a principal. Q. What are your duties and
2 3 4 5 6 7 8 9 10 11	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation through natural gas, Mr. Lagassa does not swing for the fences and estimate that this plant should run at 50 percent or 35 percent or even 25 percent as it	2 3 4 5 6 7 8 9 10 11	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland Capital and I'm a principal. Q. What are your duties and responsibilities for Rockland?
2 3 4 5 6 7 8 9 10 11 12	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation through natural gas, Mr. Lagassa does not swing for the fences and estimate that this plant should run at 50 percent or 35 percent or even 25 percent as it did in 2012. Dr. Lagassa concluded, based on the	2 3 4 5 6 7 8 9 10 11 12	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland Capital and I'm a principal. Q. What are your duties and responsibilities for Rockland? A. I'm on our investment team, so I focus
2 3 4 5 6 7 8 9 10 11 12 13	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation through natural gas, Mr. Lagassa does not swing for the fences and estimate that this plant should run at 50 percent or 35 percent or even 25 percent as it did in 2012. Dr. Lagassa concluded, based on the historical operations of the plant, even taking into account the years influenced by Ameren's business decision, that 9.5 percent was reasonable for 2014	2 3 4 5 6 7 8 9 10 11 12 13	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland Capital and I'm a principal. Q. What are your duties and responsibilities for Rockland? A. I'm on our investment team, so I focus on trying to find due diligence on and execute on
2 3 4 5 6 7 8 9 10 11 12 13 14	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation through natural gas, Mr. Lagassa does not swing for the fences and estimate that this plant should run at 50 percent or 35 percent or even 25 percent as it did in 2012. Dr. Lagassa concluded, based on the historical operations of the plant, even taking into account the years influenced by Ameren's business	2 3 4 5 6 7 8 9 10 11 12 13 14	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland Capital and I'm a principal. Q. What are your duties and responsibilities for Rockland? A. I'm on our investment team, so I focus on trying to find due diligence on and execute on investments in the North American power and
2 3 4 5 6 7 8 9 10 11 12 13 14 15	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation through natural gas, Mr. Lagassa does not swing for the fences and estimate that this plant should run at 50 percent or 35 percent or even 25 percent as it did in 2012. Dr. Lagassa concluded, based on the historical operations of the plant, even taking into account the years influenced by Ameren's business decision, that 9.5 percent was reasonable for 2014	2 3 4 5 6 7 8 9 10 11 12 13 14 15	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland Capital and I'm a principal. Q. What are your duties and responsibilities for Rockland? A. I'm on our investment team, so I focus on trying to find due diligence on and execute on investments in the North American power and available energy space.
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	30 Finally, in his income approach, although in January 1, 2014, the plant was coming off two great years, Dr. Lagassa estimates the future performance of this plant by looking not only at the good years but at the bad years. In conjunction with the information that he reviews and the recent trends in the property's performance and the trends in the market for the electric generation through natural gas, Mr. Lagassa does not swing for the fences and estimate that this plant should run at 50 percent or 35 percent or even 25 percent as it did in 2012. Dr. Lagassa concluded, based on the historical operations of the plant, even taking into account the years influenced by Ameren's business decision, that 9.5 percent was reasonable for 2014 and 2015, a number that is lower than the plant's	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	32 JONATHAN BEACH, called as a witness herein, having been first duly sworn, was examined and testified as follows: DIRECT EXAMINATION BY MR. NOVICK: Q. If you could please state your name, by whom you're employed, and your position. A. Jonathan Beach. I work for Rockland Capital and I'm a principal. Q. What are your duties and responsibilities for Rockland? A. I'm on our investment team, so I focus on trying to find due diligence on and execute on investments in the North American power and available energy space. Q. Can you tell me a bit about your
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	33		35
1	history, please?	1	2000 or 2001, had been paired with new combustion
2	A. Yes. After I graduated from	2	turbines. It's what we call a Frankenstein plant in
3	undergraduate, I took a job with investment bank	3	the industry, which makes it a combined cycle
4	Merrill Lynch in their two-year analyst program.	4	natural gas plant, which typically operates at some
5	Did that for two years. Then decided to go back to	5	reasonably high capacity factor, either based load
6	school, finish some science education. But at the	6	or mid merit; but in this case, the market just
7	end of that, I decided that I did want to pursue a	7	didn't need very much of the power from Grand Tower,
8	career in investments.	8	so it was operated as a peaking plant.
9	So after receiving my master's, I was	9	Q. Again, in layman's terms, can you
10	looking for jobs in investments. Took a job with	10	explain what a peaker is?
11	Rockland Capital. This was in 2006. Came on as an	11	A. Simplifying, you can divide power plants
12	analyst for them as well. Stayed on as an	12	into three groups: Base loading units are running
13	associate. And then in 2010, I took a job with a	13	most or all of the time, mid merit units that maybe
14	large Swiss investment manager and was looking at	14	run half the time, and then peaking units that are
15	global infrastructure generally, not just U.S. power	15	really only running when there is, like, an abnormal
16	but still covering power and still covering the U.S.	16	system condition or when there is high demand.
17	And then in 2013 returned to Rockland and again	17	Q. And so why is Grand Tower run as a
18	focused on U.S. power, and I've been there since.	18	peaker?
19	Q. And are you familiar with the Grand	19	A. It's just what the market bears. The
20	Tower Energy Center in Grand Tower, Illinois?	20	cost of Grand Tower is the system operator
21	A. I am.	21	operates a competitive market, and you tell the
22	Q. How is it you became familiar with Grand	22	system operator what your costs are; and if you'll
23	Tower?	23	be profitable to run, he's going to dispatch you and
24	A. Right after I came back to Rockland,	24	you're going to get the market price for power.
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	34		36
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1	Q. What were your findings?	1	A. They typically sell in an auction
2	A. Grand Tower had a lot of issues, tied a	2	process.
3	lot to Ameren sort of neglecting the plant for many	3	Q. And is that what occurred here?
4	years. It was way past due on a lot of maintenance.	4	A. That's exactly what occurred here.
5	Its forced outage rates were very, very high. Its	5	Q. Can you describe the purchase process
6	availability rates were very low. The condition was	6	for Grand Tower?
7	generally kind of bad and there was several	7	A. Ameren hired a bank, Barclays. They
8	environmental liabilities that a new owner was going	8	were well-known in the sector. They were a team
9	to have to deal with.	9	that was formerly at Lehman Brothers. That was one
10	Q. What type of environmental liabilities	10	of the big advisers in the power industry. They
11	did Grand Tower have?	11	then did the sort of two-stage process that I talked
12	A. There's some asbestos related to the old	12	about a little earlier where they contacted a wide
13	coal plant that's been retired in place. The	13	variety of potential bidders, both big public
14	biggest one is there is an ash pond that was	14	companies and small and large private investors,
15	mentioned in the opening statements that's connected	15	people not unlike us.
16	to its time as an old coal-fired facility, and the	16	They then provided some limited
17	new owner was going to have to remediate that with	17	information to gauge people's interest and to see
18	the new regulations that has to do with coal waste	18	how people were generally valuing facilities. Then
19	now.	19	all these people submitted first what we call first
20	There's also a river intake structure	20	round or indicative offers, and from that group, we
21	that will eventually have to be demolished. The old	21	were one of the ones admitted to perform full due
22	coal pile potentially needs some remediation.	22	diligence and, you know, go visit the site, meet
23	Things that are a bit abnormal for a gas plant.	23	with plant management and Ameren management.
24	Q. Now, you testified a moment ago that	24	Receive all sorts of records and things were that
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	38		40
1	Grand Tower had I believe your actual words were	1	posted in a data room and then spend several weeks
2	very, very high forced outage rates. Again, in	2	going through all this information to come up with
3	layman's terms, what does that mean when you say	3	what our final binding offer would be and submit it.
4	"forced outage rates"?	4	Q. And was the bidding process competitive?
5	A. I'm specifically referring to e4D, which	5	A. Very much so. Our final "offer" was for
6	is an acronym for equivalent forced outage rate	6	\$143 million. After a few weeks of realizing that
7	demand. Essentially, it's something that means that	7	we were not getting anywhere with Ameren, we raised
8	when the system wants your power or would want your	8	our offer by \$20 million to \$163 million. At this
9	power if you were available, that you are not there,	9	point, Barclays reengaged with us and we began
10	not producing power. So for the year 2013, I	10	trading back and forth a purchase agreement with
11	believe it averaged across all units of 58 percent	11	Ameren.
12	forced outage rate. So that means that about	12	We thought the deal was ours. About
13	58 percent of the time that the system operator did	13	literally a day or two before the deal was ready to
14	want or would have wanted Grand Tower, it was not	14	sign, got a call from Barclays that another party
15	able to operate.	15	had increased their offer beyond ours and that we
16	Q. And did you end up buying the portfolio?	16	would have to further increase our offer or they
17	A. We did.	17	were going to stop negotiating with us. We agreed
18	Q. And when did you enter into the purchase	18	and met their demand and signed the purchase
19	agreement to buy the three facilities?	19	agreement very shortly thereafter.
20	A. September 30, 2013.	20	Q. And when you were doing your due
21	Q. When did the deal close?	21	diligence when you were evaluating Grand Tower,
22	A. Closed January 31, 2014.	22	did you use the sales prices of other power
23	Q. What is the process by which power	23	generating facilities to determine what you should
24	plants typically sell?	24	bid?
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1	A. We did not.	1	making predictions especially since we're not
2	Q. Why not?	2	dealing with one year; we're dealing with '14 and
3	A. It's just not relevant to any particular	3	'15 about what years will be. Mr. Beach is just
4	plant what some other plant might or might not earn.	4	testifying about what the actuals were because
5	Grand Tower is sort of its own animal, a little bit	5	that's what we're actually valuing is the actual
6	different than most other plants I've ever seen or a	6	value of the property, not a speculative value which
7	lot different than a lot of them. Most notably of	7	is what the appraisers were putting on. So I think
8	importance is its market. Grand Tower operates in a	8	it's relevant, certainly, to Mr. Beach's state of
9	market where it can only get paid for what is in	9	mind.
10	that market, and other plants operate in markets	10	MR. GINSBURG: No. He's testifying as to
11	where they get paid for what is paid in that market,	11	what he projected the value of the plant to be based
12	and those can be widely different amounts.	12	upon its income earning capacity. That's what a
13	Q. So if you didn't use sales prices of	13	discounted cash flow is. That is an appraisal.
14	other power generating facilities to determine what	14	They have filed an appraisal. It resolves a value
15	to bid, what did you use to evaluate what you would	15	of \$20 million. They are left to rely on that
16	pay?	16	appraisal. They cannot testify as to what they
17	A. We did a discounted cash flow analysis.	17	predicted the value to be, particularly when that is
18	Q. If you don't mind, in layman's terms can	18	not of evidence. The PTAB has a specific rule
19	you tell me what a discounted cash flow analysis	19	prohibiting testimony about an appraisal when that
20	would be?	20	appraisal is not of evidence.
21	A. We're trying to project how much money	21	MR. NOVICK: If I may respond very briefly.
22	we think the plant might be able to earn based on	22	The intention is not to have Mr. Beach testify to
23	the market and its operating characteristics, trying	23	what his discounted cash flow is. It's merely to
24	to predict its cost structure and understand its net	24	show that he did this discounted cash flow analysis
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	42		44
1	42 cash flows over time and then discount those back at	1	44 because that's what they used to value the property.
1 2		1 2	
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2	cash flows over time and then discount those back at a discount rate to come up with a present value that	2	because that's what they used to value the property. He was a bidder in the marketplace.
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	45		47
1	A. We did significantly worse in 2014 and	1	Grand Tower?
2	2015 than the projections.	2	A. Well, we so the purchase agreement
3	Q. And how much did you end paying for the	3	was for the three properties, but Ameren had had
4	three facilities?	4	done on all three properties three different
5	A. Paid \$168 million plus some adjustments	5	appraisals; and to agree upon what each property was
6	for working capital.	6	going to get, we used those appraisals as a guide.
7	Q . To your knowledge, was Ameren forced to	7	And one of those had a negative value, one had sort
8	sell these properties?	8	of a minimal value, and then one had the 47 million.
9	А. No.	9	That was the highest, and we agreed with Ameren to
10	Q. And how did you actually arrive at the	10	use that as the basis.
11	value for Grand Tower?	11	Q. And when you were bidding for the three
12	A. It was an allocated value. The purchase	12	facilities, did you value all the properties
13	agreement with Ameren states only a purchase price	13	equally?
14	for the package of plants itself. And so to come up	14	A. No. Definitely not.
15	with how it was allocated, Ameren had had three	15	Q. Can you tell me how you valued the three
16	appraisals done of each of the facilities. One of	16	facilities since it was purchased in the single
17	the appraisals had Grand Tower at a negative value.	17	transaction?
18	MR. GINSBURG: Objection. We're not he	18	A. Elgin was clearly there's the three
19	can't testify as to the contents of an appraisal	19	facilities. Elgin in northern Illinois and then
20	that's not of record. It's the same objection.	20	Gibson City and Grand Tower in southern Illinois.
21	It's the same PTAB rule. They have an appraisal.	21	Elgin was clearly more value than both of them
22	It's a matter of public record that there were	22	combined, mainly because Elgin operates in a
23	appraisals. Those appraisals were deliberately not	23	different grid. I think it was mentioned that Grand
24	filed with the PTAB and they shouldn't be testified	24	Tower operates in MISO; Gibson City does as well.
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	46		48
1	about today.	1	Elgin operates in a market that is called PJM.
1	about today. MR. NOVICK: We're not asking for him to	1	Elgin operates in a market that is called PJM. In PJM, there's what's called a
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2 3	MR. NOVICK: We're not asking for him to testify about the appraisals. We're basically		In PJM, there's what's called a capacity market that goes on over a three to four
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2 3 4 5	MR. NOVICK: We're not asking for him to testify about the appraisals. We're basically showing the process by which Mr. Beach and his company came up with the \$47 million, which is what	2 3 4 5	In PJM, there's what's called a capacity market that goes on over a three to four year rolling period, so you always know every three to four years you have a set stream of cash flows
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1	MISO and PJM provides a payment just for you to	1	get duct firing up and running. Tell us what you
2	be available so if they do need you, then you turn	2	mean by that.
3	on and you're ready to run.	3	A. That's a little bit technical. Might be
4	Q. And you mentioned that you considered	4	a better question for Bob.
5	Elgin to be essentially the crown jewel of the	5	Q. What is duct firing?
6	portfolio. Do you have any information that would	6	A. Duct firing is something tied to the
7	lead you to believe that others also valued the	7	steam turbines where you can somehow it's burning
8	plant similarly?	8	in the ducts to allow it to produce more capacity
9	A. Yes. The broker told us that they had	9	that I can't give you a good answer on. But you're
10	an offer for just Gibson City and Elgin that	10	getting more capacity. I can tell you that.
11	exceeded our purchase price for all three.	11	Q. Rockland Capital doesn't actually
12	Q. And what sorts of steps have you taken,	12	operate this plant, true?
13	if any, to improve the operations at Grand Tower?	13	A. The operator is NAES, a third-party
14	A. Done quite a bit trying to catch up on	14	operator.
15	all the past due maintenance. Really, just trying	15	Q. That's NAES; is that true?
16	to make Grand Tower as reliable as possible and	16	A. That's correct, yes.
17	bringing it up to speed with, you know, where it	17	Q. So Rockland is the owner and they hire a
18	should be in its maintenance cycles on the steam	18	third-party contractor. And that third-party
19	turbines and the combustion turbines.	19	contractor, essentially, has people on the site, a
20	Also implementing some new	20	plant manager; and they're the ones that are giving
21	procedures. We're recommissioning the duct firing	21	orders and getting the plant running and making, you
22	so that we can sell more capacity and potentially	22	know, the trial and error to get the plant running
23	make more money. And we reduced Ameren had been	23	and trying to get it more efficient. That's all
24	starting up the machine so that I think it was	24	NAES?
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
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	said it took eight to nine hours to start both the		A. Well, NAES is the operator, but we are
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	12073	1	
	53		55
1	familiar?	1	EXAMINATION
2	ALJ BOGGESS: Hang on. We'll let Mr. Novick	2	BY ALJ BOGGESS:
3	examine the document, make sure there are no	3	Q. Mr. Beach, there's three basic types of
4	problems.	4	power plants, correct? A base load, peaking plant,
5	MR. NOVICK: Is this part of a larger	5	and what's the middle one?
6	document or is this	6	A. Mid merit.
7	MR. GINSBURG: We were provided a flash drive	7	Q. Now, the base load-type of power plant
8	with many, many documents. This was one of the	8	would run generally 24/7; is that correct?
9	documents. This is also a document that is copied	9	A. Yes or very close to it.
10	and pasted into the Green review report. I'm just	10	Q. Now, the operating costs on a base load,
11	trying to get a better understanding of what it is.	11	would that be high or low compared to the other two?
12	ALJ BOGGESS: Has this document been	12	A. Typically the fixed costs on base load
13	previously submitted into the record?	13	units are very, very high and their variable costs
14	MR. GINSBURG: It's copied in several most	14	are lower. And then, conversely, on peaking plants,
15	of it is copied and pasted in the review reports.	15	the variable cost is very high, but its fixed cost
16	That's one of the reasons I want to know what it is	16	is very low.
17	so I can get a better understanding of what	17	Q. Mid merit, how long would that be
18	Mr. Green did in his calculations.	18	operating for generally?
19	ALJ BOGGESS: I guess I'm confused. Who	19	A. I think officially somewhere between
20	prepared the document?	20	like 25 and 50 percent or something like that.
21	MR. GINSBURG: That's what I'm asking.	21	Q. And a peaking plant, just during high
22	That's my question.	22	demand?
23	ALJ BOGGESS: And this is something you	23	A. Somewhere between zero and 10 or
24	received from Mr. Doody's office?	24	12 percent, maybe 15 percent.
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	54		56
1	MR. GINSBURG: Yes.	1	Q. Now, you testified a little bit about
2	ALJ BOGGESS: Your position?	2	the forced outage rates. Does the operator have any
3	MR. NOVICK: I think at this point there is	3	control over those forced outage rates?
4	no foundation. We had quite a large document	4	A. I mean, I think there is definitely an
5	request which we complied with. We actually	5	influence of the operator, but it also has to do
6	complied with it twice because we lost the first	6	with, I guess, the condition of the plant just
7	flash drive. But when we complied with it, we were	7	generally outside of whatever you're doing with it.
8	assembling documents from all across Rockland	8	Q. Now, the subject, is that selling power
9	Capital.	9	in a regulated or unregulated market?
10	I think if you're going to ask him	10	A. Unregulated.
11	a question, did you prepare this document	11	Q. And you're selling power based on a
12	ALJ BOGGESS: Why don't we do this. Let's	12	bidding process a day ahead?
13	see if we can lay a foundation and then go from	13	A. Yes. We offer in there's a day ahead
14	there. You may continue foundation questions.	14	and real-time market, but we always offer into the
15	BY MR. GINSBURG:	15	day ahead.
16		46	
1.0	Q. Is this a document with which you are	16	Q. Now, what would you do if you bid on a
17	Q. Is this a document with which you are familiar?	17	day ahead, but then something broke and you couldn't
17	familiar?	17	day ahead, but then something broke and you couldn't
17 18	familiar? A. No.	17 18	day ahead, but then something broke and you couldn't provide power when power was requested? That's a
17 18 19	familiar? A. No. Q. Okay. There's no trick question there.	17 18 19	day ahead, but then something broke and you couldn't provide power when power was requested? That's a forced outage, correct?
17 18 19 20	familiar? A. No. Q. Okay. There's no trick question there. That's really all I wanted to know.	17 18 19 20	day ahead, but then something broke and you couldn't provide power when power was requested? That's a forced outage, correct? A. That's correct. Then you financially
17 18 19 20 21	familiar? A. No. Q. Okay. There's no trick question there. That's really all I wanted to know. MR. GINSBURG: I have no further questions.	17 18 19 20 21	day ahead, but then something broke and you couldn't provide power when power was requested? That's a forced outage, correct? A. That's correct. Then you financially what happened the grid operator, if they were
17 18 19 20 21 22	familiar? A. No. Q. Okay. There's no trick question there. That's really all I wanted to know. MR. GINSBURG: I have no further questions. ALJ BOGGESS: Just a couple questions, just	17 18 19 20 21 22	day ahead, but then something broke and you couldn't provide power when power was requested? That's a forced outage, correct? A. That's correct. Then you financially what happened the grid operator, if they were expecting 100 megawatts from a plant then and that

	57		59
1	57 have to be buying at the real-time price whatever	1	A. Yes.
2	your short position is. If you said I'm going to be	2	Q . How many months of the year was the
3	producing 100 megawatts and then you're down, you	3	subject operating in 2014, if you recall?
4	have to buy back 100 megawatts.	4	A. Well, it when you say operating, it
5	Q. Now, you talked about the portfolio sale	5	was not officially retired or laid up at any point
6	in brief. Were the other two plants in an	6	in 2014. A significant percentage of the year it
7	unregulated market also?	7	was broken and not operational, but it was the
8	A. Yes. Gibson City is in the same. It's	8	plant was supposed to be available the entire year
9	also in MISO zone 4. And Elgin is in what's called	9	
10	ComEd region of PJM.	9 10	as opposed to before when it would take outages
		11	during the winter.
11	 Q. And Elgin is still unregulated, correct? A. That's correct. 		Q. I believe there's testimony or will be
12	_	12	evidence in the record that the subject operated
13	Q. Now, the subject, I believe you stated,	13	only during the summer months in 2008 or 2009. I
14	had an eight to nine hour start-up time; is that	14	can't recall.
15	correct?	15	A. I'm aware that Ameren at some point was
16	A. That's correct.	16	only operating it in the summer months.
17	Q. Is that the quickest of the three base	17	Q. But in 2014 that was not the case?
18	power plants, eight to nine hours?	18	A. No. Since we have owned it, we have
19	A. The three base?	19	tried to have full year operation.
20	Q. I call them well, the three types,	20	ALJ BOGGESS: That's all I have. Any further
21	base load, mid merit, and peaking.	21	redirect, Mr. Novick?
22	A. Well, that is a peaking plant	22	MR. NOVICK: No, thank you.
23	typically has a much faster start-up time. Eight to	23	ALJ BOGGESS: Board of Review, any questions?
24	nine hours is very much on the slow end of what	24	MR. BRENNER: No, sir.
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	58		60
1	would be a mid merit. For a base load unit, you	1	ALJ BOGGESS: Mr. Ginsburg?
1 2	could have a combined cycle that's considered a base	2	ALJ BOGGESS: Mr. Ginsburg? MR. GINSBURG: No, sir.
-	could have a combined cycle that's considered a base load unit if it was in the right market and		ALJ BOGGESS: Mr. Ginsburg? MR. GINSBURG: No, sir. ALJ BOGGESS: Thank you. I believe you're
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2 3 4	could have a combined cycle that's considered a base load unit if it was in the right market and operating enough of the time which could potentially	2 3 4	ALJ BOGGESS: Mr. Ginsburg? MR. GINSBURG: No, sir. ALJ BOGGESS: Thank you. I believe you're done, Mr. Beach. I'll leave that up to counsel to
2 3 4 5	could have a combined cycle that's considered a base load unit if it was in the right market and operating enough of the time which could potentially start a lot faster. But sort of the prototypical	2 3 4 5	ALJ BOGGESS: Mr. Ginsburg? MR. GINSBURG: No, sir. ALJ BOGGESS: Thank you. I believe you're done, Mr. Beach. I'll leave that up to counsel to keep you around or let you go.
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	61		63
1	Q. What were your responsibilities for	1	the Navy?
2	Rockland in 2013 and '14?	2	A. So after the Navy I went to work for
3	A. They were pretty much the same as today.	3	Baltimore Gas & Electric at their Calvert Cliffs
4	I manage multiple plants, oversee the daily	4	nuclear plants units 1 and 2. I did back to back
5	operation, talk to the plant managers, establish	5	refueling outages there as instrumentation
6	budgets, maintenance plans, things of that nature.	6	technician.
7	I also participate quite a bit in the due diligence	7	After that, I decided to move back
8	process on potential acquisitions.	8	home. I had been away for quite a few years, and I
9	Q. And did you participate in the due	9	decided to try my hand at residential construction,
10	diligence process for the three properties that	10	general contracting. I did that for six years along
11	Rockland purchased from Ameren?	11	with some commercial contracting. The economy kind
12	A. I did.	12	of died off around 1990, so I decided to get back
13	Q. Specifically, what was your	13	into the power industry.
14	participation in the Grand Tower facility?	14	I went to work for a combined cycle
15	A. It was the same for the other	15	facility in northern New Jersey, and I was there for
16	facilities. Basically, as Mr. Beach testified, we	16	16 years. I worked my way from instrument tack up
17	had access to a data room that Ameren provided with	17	to maintenance manager, operations manager, plant
18	various documents. Operational, maintenance,	18	manager. Was plant manager there for several years.
19	regulatory, I reviewed all those. We had we were	19	And it just so happens I was at Rockland's first
20	able to submit individual questions, obtain further	20	plant that they bought. That was the first plant
21	documentation on a particular subject. We	21	that they ever purchased.
22	participated in a couple phone calls with the Ameren	22	Beyond there, I went to work for
23	folks. Certainly they were very open and answered	23	NAES, who has been mentioned here. At the time they
24	all of our questions for the most part.	24	were the world's largest third-party operator of
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	62		64
1	Q. And can you tell us a little bit about	1	independent power plants. I worked for them for
1 2	Q. And can you tell us a little bit about your educational background?	1 2	independent power plants. I worked for them for about a year doing transitions as they acquired new
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	65		67
1	Q. What were the results of your	1	late in the process about and this is just a
2	inspection?	2	fact that the plant runs out of water. The very
3	A. I was concerned.	3	first week we bought that plant, I remember standing
4	Q. In what manner?	4	next to my boss, a partner in the company, on the
5	A. I had never in my 30-plus years in the	5	river intake structure and looking 37 feet down at a
6	power industry seen a couple things that really	6	dry Mississippi in that particular area.
7	bothered me, and that was the high forced outage	7	So we did our homework very quickly
8	rate, the low capacity factor. I was concerned with	8	and found out that from 2001 through 2013 no
9	those. I was trying to figure out what was driving	9	through the beginning of 2014, including that time I
10	those two numbers because those are things you don't	10	was standing right there and looking and there's no
11	really want to deal with. They're not typical.	11	water to run the plant, it was 5,200 hours that this
12	The numbers were you know, the	12	plant was down, either totally out of commission or
13	capacity factor, I think, long-term from 2001	13	had a reduced output because of a lack of water.
14	through 2013 was about 8 percent. That's a pretty	14	Q. And why is water necessary for a power
15	low number for a combined cycle plant. I'll just	15	plant?
16	say a combined cycle plant. It wasn't quite a	16	A. Well, the steam goes into a steam
17	combined cycle plant. It was a hybrid plant. And I	17	turbine, and that steam needs to be condensed back
18	think that's mostly its downfall.	18	into water and that water needs to go back into the
19	Q. What do you mean by a hybrid plant?	19	heat recovery steam generator in the configuration
20	A. Well, the plant itself, as others have	20	that it's in now, or the old boiler let's say. And
21	testified to, was built back in the 1920s. There	21	you can't pump steam, per se, so you needed to
22	were units 1 and 2, coal-fired boilers, and then	22	create condense it back into water. And the
23	they got rid of them in the '70s, I think it was,	23	Mississippi, what it does is it provides a cooling
24	for units 1 and 2. And in the '50s they added two	24	medium for that steam.
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	66		68
1	more coal-fired units. Those coal-fired units,	1	The water comes through an intake
	-		
2	they're basically boilers fueled by coal, creating	2	structure. It's sent through thousands and
2	they're basically boilers fueled by coal, creating steam, running two steam turbines and a generator	2 3	structure. It's sent through thousands and thousands of tubes. The steam comes down over the
			thousands of tubes. The steam comes down over the
3	steam, running two steam turbines and a generator	3	5
3 4	steam, running two steam turbines and a generator off of each steam turbine.	3 4	thousands of tubes. The steam comes down over the tubes. It gets condensed back into water, and then
3 4 5	steam, running two steam turbines and a generator off of each steam turbine. And those particular plants or those	3 4 5	thousands of tubes. The steam comes down over the tubes. It gets condensed back into water, and then the hot water goes right back out to the
3 4 5 6	steam, running two steam turbines and a generator off of each steam turbine. And those particular plants or those particular units were abandoned in place, but yet	3 4 5 6	thousands of tubes. The steam comes down over the tubes. It gets condensed back into water, and then the hot water goes right back out to the Mississippi. But without that cooling medium,
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3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	steam, running two steam turbines and a generator off of each steam turbine. And those particular plants or those particular units were abandoned in place, but yet the steam turbines were reutilized in the combined cycle configuration. That's always a red flag when you reuse a steam turbine that's meant for a very slow start-up such as a very large coal boiler is. They're not meant for fast start-ups. So you're actually taking a piece of technology that was really never it fits and it works from a theoretical standpoint, but it is not going to be a very efficient plant. We looked at the concern here was nine hours on the start-up. I mean, that's unheard of because by the time this plant starts up, the need for its power is gone. So I was concerned about this long start-up time. I was certainly concerned about the capacity factor and how we were	3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	 thousands of tubes. The steam comes down over the tubes. It gets condensed back into water, and then the hot water goes right back out to the Mississippi. But without that cooling medium, there's no way to run the plant. Q. Is this common in the industry? A. Not at all. Q. Is it easily remedied? A. Not at all. Q. Why not? A. Well, you can put in a cooling tower, which a modern combined cycle in most plants would require that that have a steam turbine nowadays, but that would add additional costs and most likely would trigger replacement of the steam turbines as well. So you have a steam turbine replacement plus a cooling tower cost, and the project probably to Ameren and most others would be cost prohibitive to do that. Q. Was it cost prohibitive to Rockland?
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		-	
	73		75
1	payments you get. It is a metric of, you know, are	1	continue to operate the plant?
2	you available when the market needs you. And it was	2	A. No. We would have the same poor
3	a very high number.	3	statistics. I can't do anything from a commercial
4	So your capacity revenue, which is	4	standpoint. My job is to make sure that that thing
5	one of your large sources of revenue next to energy	5	is ready to run from a maintenance standpoint and
6	revenue, you know, as e4D goes up, that number will	6	operational standpoint.
7	go down. Capacity revenue will go down.	7	Q. And during that two-year time period,
8	Q. Who determines the e4D at Grand Tower?	8	was it ready to run?
9	A. Every plant greater than 20 megawatts	9	A. No. We had just scratched the surface
10	across the United States has to report the GADS	10	and just begun to identify the issues.
11	statistics. It's driven by the organization	11	Q. How does e4D impact the capacity
12	national organization called NERC. So the plant	12	payments?
13	supplies the GADS statistics, the raw data, to MISO	13	A. Again, if it's high there is an
14	where it's calculated and then reported back up to	14	installed capacity rating or what we call ICAP.
15	NERC.	15	That's the acronym for installed capacity. And
16	Q. What would be an acceptable e4D rating?	16	there's an installed capacity rating for every
17	A. Oh, we would love to see 4 percent, but	17	plant, and then what they do is they said, well, the
18	we'd accept 7.	18	capacity that you have for sale is basically that
19	Q. Is 7 considered high?	19	ICAP times 1 minus your e4D. So if your e4D was
20	A. 7 is considered on the high end.	20	7 percent, you can sell 93 percent your installed
21	Q. And an e4D in the 50s, what is that	21	capacity. So again, when your e4D goes up, your
22	considered?	22	capacity will go down that's available for sale.
23	A. Say again.	23	That doesn't establish a price, but it establishes
24	Q. An e4D in the 50s, what is that	24	the number that you can sell.
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	74		76
1	considered?	1	
1	considered?	1	76 Q. How do capacity payments correlate to value?
	considered?		Q. How do capacity payments correlate to
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2 3	considered? A. Pretty bad. Abysmal. It's called a spotlight. It's something that requires further investigation to figure out what the issues are so	2 3	 Q. How do capacity payments correlate to value? A. I don't I really don't get involved in the value end of things.
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	77		79
1	these other than this one.	1	valves, we think we got a handle on them, but they
2	Q. You testified that it takes roughly	2	had they a lot of those valves should have
3	eight hours to start up the subject property. What	3	been replaced probably during the repowering
4	is a typical start-up or what is the desired	4	project. That would have been my approach. But
5	start-up for a peaking plant?	5	then again, it's never my money, so
6	A. On a peaking facility, 30 minutes,	6	Q. Were the steam turbines the original
7	40 minutes tops. A peaking facility, in my mind, is	7	ones installed in the 1950s?
8	a combined is a simple cycle facility, which is	8	A. They were. It was off of units 3 and 4.
9	just a combustion turbine. A combined cycle	9	Q. Again, is that a common configuration?
10	facility that this is up against, best is probably	10	A. It is not a common configuration.
11	three hours cold nowadays.	11	Q. Why not?
12	Q. Did you estimate clean-up costs for	12	A. Because of the fact that those steam
13	environmental problems?	13	turbines don't have modern materials. They're not
14	A. Yeah. We noted that there were two	14	constructed such that they can start up quick and
15	large environmental liabilities. They've been	15	respond as quick as the front end of the plant,
16	touched on so far in testimony. The ash pond. The	16	let's say, meaning the combustion turbine and the
17	ash pond, we estimate 8 to \$9 million for clean up.	17	heat recovery steam generator. So, therefore, now
18	And then the asbestos was in the neighborhood of	18	it looks like to the market, in my view, that it's
19	about 5 to \$6 million.	19	an old boiler. That's what an old boiler takes to
20	Q. And how are the steam turbines or how	20	start up.
21	did the steam turbines become an issue at the	21	MR. DOODY: I have nothing further.
22	facility?	22	ALJ BOGGESS: Mr. Brenner?
23	A. Well, the way you start up this plant is	23	
24	you start the combustion turbine. You allow natural	24	
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	78		80
1	gas to go into the combustion turbine. It	1	CROSS-EXAMINATION
2	compresses air. It lights off. The hot air goes	2	BY MR. BRENNER:
•	past this pinwheel, which is the turbine itself.	3	What value is this plant to Deckland?
3		-	Q. What value is this plant to Rockland?
4	That drives the generator by itself. That alone is	4	A. I questioned everybody on that.
-			· ·
4	That drives the generator by itself. That alone is	4	A. I questioned everybody on that.
4 5	That drives the generator by itself. That alone is a power plant. That's a simple cycle facility by	4 5	A. I questioned everybody on that.Q. So it has no value whatsoever?
4 5 6	That drives the generator by itself. That alone is a power plant. That's a simple cycle facility by itself.	4 5 6 7 8	 A. I questioned everybody on that. Q. So it has no value whatsoever? A. It doesn't have value in my mind. Q. Why would you think Rockland would buy it?
4 5 6 7	That drives the generator by itself. That alone is a power plant. That's a simple cycle facility by itself. But then you have so what I just	4 5 6 7	 A. I questioned everybody on that. Q. So it has no value whatsoever? A. It doesn't have value in my mind. Q. Why would you think Rockland would buy
4 5 7 8 9	That drives the generator by itself. That alone is a power plant. That's a simple cycle facility by itself. But then you have so what I just described is basically a jet engine on the ground driving a generator. But you have all this exhaust heat coming out of this combustion turbine, so why	4 5 6 7 8 9	 A. I questioned everybody on that. Q. So it has no value whatsoever? A. It doesn't have value in my mind. Q. Why would you think Rockland would buy it? A. Because it was part of the better package. We thought if we could resurrect it but
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1	CROSS-EXAMINATION	1	testimony is he didn't even inspect the plant until
2	BY MR. GINSBURG:	2	sometime in 2014.
3	Q. You're familiar with the MicroGADS	3	MR. DOODY: That's not his testimony.
4	program, right?	4	MR. GINSBURG: He testified that he didn't do
5	A. Sure.	5	an inspection for the sale. So he must have gone
6	Q. Are you familiar with the codes	6	after the sale, which was after 2014, which means
7	generated by MicroGADS?	7	every single word he stated is based upon
8	A. The codes are generated by the	8	observations that took place after 2014.
9	information that the plant puts in. They're not	9	ALJ BOGGESS: What's the relevance of the
10	generated by MicroGADS.	10	status of the ash retention pond in '18 for '14 and
11	Q. So what does the code "reserve shut	11	'15 appeals, Mr. Ginsburg? How does it affect the
12	down" represent?	12	value estimated value of the property.
13	A. It means that the market it's	13	MR. GINSBURG: I guess I don't know, but he
14	available, but the market didn't need it.	14	testified about it. I guess, you know, it's I'll
15	Q. So that has nothing to do with the	15	withdraw the question.
16	maintenance of plant?	16	ALJ BOGGESS: You may continue.
17	A. Absolutely not. All it means is the	17	MR. GINSBURG: I don't think there's any
18	plant is sitting.	18	relevance quite frankly, but his testimony.
19	Q. Is reserve shut down indicative of a	19	BY MR. GINSBURG:
20	forced outage?	20	Q. What was Rockland's action plan when
21	Α. Νο.	21	they purchased the plant? I suppose there was some
22	Q. You testified for a minute about the ash	22	capital expenditures and maintenance that Rockland
23	pond remediation that needs to be done?	23	was willing to put into the plant as soon as they
24	A. Yes.	24	bought it. What maintenance did they put into the
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	82		84
	52		04
1	Q. Isn't it true that the subject is	1	plant?
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	85		87
1	you kept those the same or that's you took action	1	A. After parts and that whole debacle,
2	to change those immediately?	2	yeah.
3	A. They have been changed over the years,	3	Q. Certainly not close to \$12 million in
4	yes. I am no longer the asset manager for the	4	capital expenditures, true?
5	facility. I know	5	A. Not that I'm aware of.
6	Q. But you were at the time?	6	Q. You would know, right?
7	A. Yes.	7	A. Right.
8	Q. When they took over the plant, when did	8	Q. If Rockland spent \$12 million to upgrade
9	they change the personnel, the procedures, the	9	this plant, that's something you would be aware?
10	maintenance issues that you found to be so	10	A. I would know.
11	problematic for this plant?	11	Q. Has Rockland spent \$11 million,
12	A. I don't think we even addressed the	12	\$12 million total in capital expenditures?
13	operating procedures while I was there. But the	13	A. I can't tell you that.
14	maintenance procedures, we started looking at those	14	Q. Does the Grand Tower plant have a
15	right away.	15	problem shutting down once it's up and running? I
16	Q. So am I correct to understand that you	16	know it has problems getting up and running. But
17	basically kept the plant running the same way that	17	once it's up and sailing, does it keep on going?
18	Ameren kept the plant running?	18	A. Yeah. It had any plant will have
19	A. You can't change things overnight. In	19	issues while it's running.
20	fact, when you do an acquisition on a facility,	20	Q. But while it's but a problem with
21	probably your first six months is geared towards	21	this plant is not that it's up and going at full
22	trying to get your Internet connections in there,	22	bearing load and then it just shuts down, right?
23	your business networks, you know, getting your	23	The issues go with the start-up and getting it
24	personnel familiar with their new employer. I'm not	24	started up, right?
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	86		88
1	their employer. Getting talking to NAES and	1	A. Majority of our issues were with
•			A. Hajonty of our issues were with
2	trying to establish a pattern. They did their own	2	start-ups, yes.
_		2 3	
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	89		91
1	Q. So with some extra effort, you were able	1	is identified, we try and put a dollar amount on it.
2	to resolve the water problem, and that's something	2	If Jon and his team asked me to do that, I may go to
3	that has been permitted by the federal government?	3	engineers for that type of information and things.
4	A. It is a short-term solution. It does	4	But if it's a regulatory issue or an environmental
5	not solve the problem. Ameren had been down that	5	issue, we pull in consultants who can advise us on
6	route with the Army Corps of Engineers prior to us	6	all those issues. And we try and understand what
7	coming onboard and they went through a several year	7	the liabilities are with these whether it's a
8	effort with the Army Corps and they put I believe	8	maintenance, operational, or environmental issue,
9	it's called some type of weir out in the channel	9	and whether or not that those can be mitigated
10	so that hopefully it would redirect the sand away	10	with just dollars or whether it's a real liability
11	from Grand Tower, and it never did. And it's out of		that may bankrupt the facility and cause us to lose
		11	
12	operation for 10 to 14 days when this happens every	12	it.
13	time.	13	Q. And during your due diligence stage,
14	Q. I saw a note somewhere in the record	14	during your participance in that due diligence
15	that the duct burners were out of service at some	15	study, what did you determine was causing the high
16	point?	16	forced outage rates?
17	A. When we fired the facility, they were	17	A. There was there's a multitude of
18	out of service and non-functional and had been for	18	things that cause forced outages, and sometimes they
19	many years.	19	don't repeat themselves. Sometimes an exciter
20	Q. Are they currently in service?	20	faults on a steam turbine generator. I remember one
21	A. I believe they are, yes.	21	of those that year. Several times that they had
22	Q. Do you know at what point they came into	22	them on one of the units. Whether it was a steam
23	service?	23	turbine control valve sticking shut or open as the
24	A. I do not know. I could tell you it's	24	case may be. There's hundreds of cause codes for
	COLLOPY REPORTING SERVICE - (630) 926-7894		COLLOPY REPORTING SERVICE - (630) 926-7894
	90		92
1	90 not '14 and it wasn't '15. Let's put it that way.	1	92 these things. Over time, you know, you can rack up
1		1	
	not '14 and it wasn't '15. Let's put it that way.		these things. Over time, you know, you can rack up
2	not '14 and it wasn't '15. Let's put it that way. MR. GINSBURG: I have no further questions.	2	these things. Over time, you know, you can rack up hundreds of different reasons, but most of them are
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1	Q. That would have required a physical	1	findings were?
2	inspection, wouldn't it? How else are you going to	2	MR. GINSBURG: Objection. Hearsay.
3	see if the insulation on the generator is bad?	3	MR. DOODY: Actually, no. It's a business
4	A. There's reports that are in the data	4	record.
5	room. There's also other people that went to the	5	MR. GINSBURG: What business record? It's
6	facility from Rockland to inspect it. I just	6	the opinion of somebody else told to somebody else.
7	happened to be busy with my other facilities and	7	We don't even know if he's inspected it.
8	couldn't make that trip. We're given one day, a	8	THE WITNESS: I've inspected their findings.
9	couple hours, to go into a facility and look at it.	9	It was very easy. We didn't have them write a very
10	This is not a long-term effort. The effort the	10	extensive report. They wrote key findings.
11	long-term portion of that effort is the data room.	11	BY MR. DOODY:
12	You can't uncover everything. It's even in a	12	Q. What were the key findings of that
13	visit, they're taking you and show you what they	13	report?
14	want to show you.	14	MR. GINSBURG: Same objection. Hearsay. We
15	Q. Right. But you certainly had some	15	haven't had a chance to review these findings. We
16	baseline to consider the subject, whether it was a	16	have no idea the credibility of the findings, who
17	good purchase or bad purchase, based on the reduced	17	made the findings. They could have filed these
18	capacities and the number of forced outage days,	18	findings. Sounds like it would have benefitted
19	right?	19	their case to do so, but they chose not to.
20	A. Correct. I don't personally make the	20	ALJ BOGGESS: These findings haven't been
21	decision nor I do weigh in on the investment	21	submitted in the record, Mr. Doody?
22	committee's decision to purchase anything. If it	22	MR. DOODY: They have not. They're only
23	was my personal dollars and there was a way for me	23	offered in response to the questions about that he
24	to steer clear of that plant, I would have.	24	didn't personally inspect the property, but I
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	94		96
1	Q. When you were purchasing the subject	1	believe he'll testify that in the normal course of
2	property, did you look at installed capacities?	2	business they hire outside consultants to come in
3	A. I'm sure we looked at capacities.	3	and perform some of this work. That's part of
4	Q. And would you be looking at what the	4	getting ready to purchase the property. It's a
5	potential capacity was of the subject property?	5	normal course of business if you're going to buy
6	A. Jon and his team forecast that.	6	property.
7	Q. And we talked a little bit about the ash	7	It's no different than my hiring a
8	pond clean up and the asbestos costs. Those were	8	house inspector to come in and tell me what's wrong
9	not remediated in any manner in '14 or '15; is that	9	with the house before I buy it. They don't find
10	correct?	10	everything, of course, because as soon as you get in
11	A. We started to spend money on the ash	11	there, you find out they missed a leaky pipe or
12	pond acquisition. And what happens on the asbestos	12	something. But it's no different in this business.
13	is, as we do work in those particular areas and	13	MR. GINSBURG: I've never heard of somebody
14	those systems, we are required to remediate it.	14	else testifying as to what the inspector said. You
15	ALJ BOGGESS: I believe that's all I have.	15	bring the inspector to testify. You have the
16	Mr. Doody, any redirect?	16	inspector testify about their report. This is
17	REDIRECT EXAMINATION	17	someone else's business record. This is not
18	BY MR. DOODY:	18	Rockland's business record.
19	Q. Although you weren't personally able to	19	MR. DOODY: Actually, they are Rockland's
20	inspect the subject prior to the purchase, did	20	business records because they're the ones that hired
21	Rockland hire an outside company to investigate it?	21	them and they're relying upon their recommendations
22	A. We did. We hired NPR Associates and	22	and findings.
23	went on a site visit.	23	MR. GINSBURG: That's not how that works.
24	Q. What was do you know what their	24	ALJ BOGGESS: This witness testified he
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1	relied upon those findings and you are testifying
2	concerning the inspections prior to and after the
3	purchase of the property. I'll overrule the
4	objection.
5	BY MR. DOODY:
6	Q. Do you remember the question?
7	A. I do. What it was, as I recall, was a
8	two or three-page report, key findings. Asbestos,
9	gas turbine coolers undersized, the ash pond, the
10	long start-up times, the duct burners. They hit on
11	the same items pretty much that I've identified.
12	MR. DOODY: Nothing further.
13	ALJ BOGGESS: Mr. Brenner?
14	MR. BRENNER: No, sir.
15	ALJ BOGGESS: Mr. Ginsburg?
16	MR. GINSBURG: No sir.
17	ALJ BOGGESS: Next witness.
18	(Whereupon the proceedings in the
19	above-entitled cause were
20	continued until 9 a.m. on the
21	
	22nd day of May, 2018.)
22	
23	
24	
	COLLOPY REPORTING SERVICE - (630) 926-7894
	98
1	STATE OF ILLINOIS)
) ss:
2) ss: COUNTY OF C O O K)
2 3	COUNTY OF C O O K)
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3 4	COUNTY OF C O O K) ELISABETH D. COLLOPY, CSR, RPR, being first duly sworn, deposes and says that she is a Certified Shorthand Reporter in Illinois, and reporting
3 4 5	COUNTY OF C O O K) ELISABETH D. COLLOPY, CSR, RPR, being first duly sworn, deposes and says that she is a Certified Shorthand Reporter in Illinois, and reporting proceedings in the Courts in said State;
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