

This Order Is Not Precedential  
And Is Not To Be Cited

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No. 2--09--0516

ROBERT J. MANGAN, CLERK  
APPELLATE COURT 2nd DISTRICT

IN THE  
APPELLATE COURT OF ILLINOIS  
SECOND DISTRICT

DON A. PEEPLES, JOSEPHINE M.	)	Appeal from the Circuit Court
PEEPLES, CHRISTOPHER L. MORRIS,	)	of McHenry County.
COLETTE D. ZANKO, and RON W.	)	
ZANKO,	)	
	)	
Plaintiffs-Appellees,	)	
	)	
v.	)	No. 07--CH--1421
	)	
VILLAGE OF JOHNSBURG, DAVID G.	)	
DOMINGUEZ, President, HAROLD MAY,	)	
WILLIAM SANDELL, JOHN HUEMANN,	)	
ED HETTERMANN, BRUCE BENNETT,	)	
and MARY LOU HUTCHINSON, Trustees,	)	Honorable
	)	Maureen P. McIntyre,
Defendants-Appellants.	)	Judge, Presiding.

**RULE 23 ORDER**

This case involves an ordinance enacted by the defendants (collectively, the Village), establishing Special Service Area 23 in the Village of Johnsburg. After the Village proposed the special service area, the plaintiffs and other residents of the area (Objectors) filed objections. The Village determined that the Objectors had not collected enough signatures to meet the statutory threshold to veto the special service area (see 35 ILCS 200/27--55 (West 2006)), and adopted the ordinance at issue. The Objectors filed suit seeking a declaration that the ordinance was void and injunctive relief. Following a bench trial, the trial court found that the Objectors had collected

sufficient signatures to veto the Village's creation of Special Service Area 23. The Village appealed. We reverse.

In 2007, the Village identified a certain area that it wished to designate as Special Service Area 23, in order to create a wastewater treatment system and facility. The Village contended that waste leaching from septic fields in that area was contributing to the deterioration of the Fox River. On June 5, 2007, the Village approved an ordinance proposing the establishment of the special service area. The project was to be financed with special tax bonds that would result in each resident of the special service area paying additional taxes each year for 20 years. On June 9, 2007, the Village published notice of the proposal and announced a public hearing on the proposal to be held on June 25, 2007. The Village also mailed notices to taxpayers living within the proposed special service area.

The Village held public hearings on the proposal on June 25 and 27, 2007. On August 22, 2007, the Objectors submitted petitions containing the signatures of owners of record and electors in the special service area who opposed the proposal. Section 27--55 of the Property Tax Code (Code) (35 ILCS 200/27--55 (West 2006)), provides for the filing of such petitions, as follows:

"§ 27--55. Objection petition. If a petition signed by at least 51% of the electors residing within the special service area and by at least 51% of the owners of record of the land included within the boundaries of the special service area is filed with the municipal clerk \*\*\* within 60 days following the final adjournment of the public hearing, objecting to the creation of the special service district, \*\*\* the district shall not be created \*\*\*."

Section 27--55 defines "electors" as all "resident[s] of the special service area registered to vote." 35 ILCS 200/27--55 (West 2006). "Owners of record" are defined as those persons "in whose name

legal title to land included within the boundaries of the special service area is held according to the records of the county in which the land is located." 35 ILCS 200/27--55 (West 2006). The relevant time for determining both of these qualifications is "the time of the public hearing held with regard to the special service area." 35 ILCS 200/27--55 (West 2006); see Village of Lake Barrington v. Hogan, 272 Ill. App. 3d 225, 233 (1995).

After receiving the petition, the village clerk reviewed the signatures to determine whether the statutory 51% threshold was met. In addition, the clerk obtained lists of the owners of record of the properties within the special service area from the McHenry County Treasurer's office, and a list of registered voters in the special service area from the McHenry County Clerk's office. After reviewing these and various other records, the village clerk determined that there were 1,240 owners of record and 1,014 electors within the special service area. The Objectors had submitted 736 signatures of alleged owners of record, and 567 signatures of alleged electors. For various reasons including death, duplication, error, and legal interpretations of the terms involved, the village clerk disqualified 174 signatures of owners of record and 78 signatures of electors, and determined that the Objectors' petition contained valid signatures of 45% of the owners of record and 48% of the electors. The village clerk presented her figures to the village board in September 2007, approximately one month after the petition had been received. On September 17, 2007, the village board formally found that fewer than 51% of the electors and the owners of record had signed the petition, and adopted an ordinance (Ordinance 07--08--11) establishing the special service area.

Thereafter, the Objectors filed suit, seeking a declaratory judgment that Ordinance 07--08--11 was void pursuant to section 27--55, and an injunction preventing the Village from proceeding with the special service area plans. After a seven-day bench trial, the trial court found that there were only

1,210 owners of record within the special service area, that 51% of that number would be 617, and that the Objectors had collected 619 valid signatures. As to electors, the trial court found that there were only 946 electors within the special service area, that 51% of that number would be 483, and that the Objectors had collected 489 valid signatures. Thus, as the Objectors had collected more than the statutory threshold for both electors and owners, Ordinance 07--08--11 was void. The Village filed a timely notice of appeal.

#### Preliminary Issues

On appeal, the Village raises several arguments. In evaluating these arguments, we note that the Objectors did not retain counsel on appeal. Instead, the five plaintiffs appeared pro se and filed five identical briefs containing argument and cites to the record on appeal, but no citations to legal authority. We take these briefs as we find them and do not make special allowances for the fact that the Objectors are pro se. "While reviewing courts are open to all persons who seek redress of their grievances, a party's decision to appear pro se does not relieve that party from adhering as nearly as possible to the requirements of the rules of practice enunciated by our supreme court." McCutcheon v. Chicago Principals Ass'n, 159 Ill. App. 3d 955, 960 (1987).

The first argument we address is the fundamental question of the proper scope of the trial conducted by the trial court. The trial court conducted a full bench trial on the issue of whether the Objectors' petitions contained the signatures of at least 51% of the owners and electors. During the trial, the trial court permitted the Objectors to offer, and it later considered, evidence that had not been presented to the Village prior to its adoption of Ordinance 07--08--11, regarding whether certain signatures should be counted as electors or owners of record and whether the Village's calculation of the total numbers of electors and owners was correct. The Village argued strenuously, both before

the trial court and on appeal, that its actions in (1) determining whether the 51% threshold had been met and (2) enacting the ordinance establishing the special service area were subject to review only under the administrative review law (735 ILCS 5/3--101 et seq. (West 2006)). Under that type of review, the record is limited to those items that were actually before the Village at the time it made its decision and enacted the ordinance, no new evidence can be considered, and the court must take the Village's findings of fact to be prima facie true and correct. 735 ILCS 5/3--110 (West 2006)). The Objectors' complaint did not seek relief under the administrative review law or its common-law counterpart, a petition for writ of certiorari.

The administrative review law governs "every action to review judicially a final decision of any administrative agency" where the statute creating the agency expressly adopts either the administrative review law or its predecessor, the administrative review act. 735 ILCS 5/3--102 (West 2006)). "Administrative agency" is defined to include not only administrative agencies of the state of Illinois but also political subdivisions of the state and municipalities that have the power to make administrative decisions. 735 ILCS 5/3--101 (West 2006). Where a local governmental entity acts in an administrative or quasi-judicial manner, such as by determining facts pursuant to a hearing or ruling on the rights of a small number of people, its actions may be appropriately reviewed using the procedures and principles of administrative review. City of Chicago Heights v. Living Word Outreach Full Gospel Church and Ministries, Inc., 196 Ill. 2d 1, 13-16 (2001).

There is little law on the issue of the type of review to be given to a municipality's decision to proceed with an ordinance establishing a special service area despite the filing of an objection petition. The counting of electors, owners of record, and signatures does not appear to us to be inherently either a quasi-judicial or legislative task. Although the Village cites case law stating that

zoning decisions about special use permits are quasi-judicial or administrative in nature, it provides no legal support for the proposition that special service area decisions are similarly administrative. Our own investigation into the issue has uncovered no case law in which the validity of a special service area was challenged via administrative review procedures. By contrast, we have found cases in which the plaintiffs sought a declaratory judgment regarding the validity of a special service area ordinance, in which there was no suggestion that declaratory judgment (and a full trial on the merits) was an improper vehicle for such a determination. See Village of Lake Barrington v. Hogan, 272 Ill. App. 3d 225, 228 (1995); Sweis v. City of Chicago, 142 Ill. App. 3d 643, 648 (1986); Ciacco v. City of Elgin, 85 Ill. App. 3d 507, 510 (1980).

The structure of the special service area law supports the trial court's decision here to examine the sufficiency of the Objectors' signatures as an initial matter, without deferring to the Village's conclusions or limiting the evidence to be considered. The sections of the Code relating to special service areas do not provide for any particular procedure for review of a special service area proposal and the objections thereto. See 35 ILCS 200/27--5 et seq. (West 2006). Indeed, the language of section 27--55 does not suggest any fact-finding role for the municipality at all: it simply states that, if an objection petition bearing the signatures of at least 51% of the electors and owners of record in the proposed special service area is filed with the municipality within the allotted time, the proposal is vetoed. Beghr Willowbrook Venture v. Village of Willowbrook, 217 Ill. App. 3d 614, 618 (1991) (section 27--55 "does not require an additional hearing by the Village after the petition has been filed to pass on the sufficiency of the petition"; rather, depending on whether the statutory requirements are met, the special service area is either vetoed or not on the date that the objection petition is timely filed). We find it significant that the Code does not require a municipality to hold any specific type

of hearing or "adjudicate" the question of whether objectors to a proposed special service area have gathered enough signatures. In keeping with the statute's structure, in this case the Village did not allow the Objectors to formally present evidence regarding their petition, nor was there any designated body (the counterpart to a zoning board of appeals, hearing referee, or administrative law judge) before which such a presentation could be made. The Objectors did informally provide members of the Village Board with a response to the Village's determination that they had not gathered enough signatures. However, one of the Objectors' complaints to the trial court was that they did not have a formal opportunity to present and argue the rationale behind their petitions and the response they prepared. The proceedings before the trial court were the first such opportunity they received. Accordingly, we do not think that the trial court erred in providing a full forum for the presentation of all relevant and admissible evidence either party wished to adduce, rather than applying the procedures of administrative review. We might perhaps reach a different conclusion if the Village had in fact attempted to resolve the issues raised by the Objectors in an administrative or quasi-judicial hearing with the opportunity to present testimony under oath, cross-examine witnesses, and present admissible evidence. (Although, as we note, such a hearing was not required by the statute.) However, we need not conclusively decide the issue, as our ultimate decision in this case would be the same regardless of whether the trial court had applied administrative review procedures or, as it did, conducted a trial in the first instance. Living Word, 196 Ill. 2d at 16.

The Village raises a second issue relating the trial court's conduct of the trial, complaining that the trial court first admitted, but then struck, two of its exhibits. Defendants' Exhibit 33 was a collection of deeds and other property records which the Village contended supported both their initial determination that there were 1,240 owners of record within the special service area, and also

established that there were an additional 23 owners of record who had not been counted in the village clerk's initial determination, but whom the evidence showed were owners of record within the relevant area. Defendants' Exhibit 34 was a summary of Exhibit 33. The village clerk testified that the exhibits contained updated and complete documentation relating to 833 parcels that she determined were within the special service area. The trial court questioned her as to whether the exhibits contained any documentation relating to parcels that were not included in Defendants' Exhibit 23 (the list of owners as determined by her at the time she evaluated the Objectors' petition). The village clerk stated that she had not numbered the parcels in Exhibit 23 and therefore did not know whether there were any differences in the parcels included in each exhibit. On the penultimate day of trial, the Village moved to admit both exhibits, and the Objectors stated that they would agree to the exhibits' admission subject only to possible objections if any of the specific deeds had not been produced earlier to them, and said that the parties could probably work out a stipulation of disputed and undisputed deeds. The trial court admitted the exhibits subject to any such specific objections that were identified. The next day, however, the Objectors raised an overall objection to the admission of the two exhibits on the basis of "irrelevancy," arguing that both they and the Village had relied on the number 1,240 as the total number of owners in evaluating the sufficiency of the Objectors' petition. The trial court stated that it did think the exhibits were irrelevant because "it is beyond what the Village relied on and what anyone relied on." It also noted that the village clerk had been unable to tell it whether there were any new parcels identified in Exhibits 33 and 34 that had not been included in Exhibit 25 [sic]. It then reversed its previous admission of the exhibits.

The determination of whether evidence is admissible is within the sound discretion of the trial court, and we will not reverse that determination unless there has been a clear abuse of that

discretion. People v. Sutton, 349 Ill. App. 3d 608, 615 (2004). A trial court abuses its discretion when its ruling is arbitrary, fanciful or unreasonable or where no reasonable person would take the view adopted by the trial court, (People v. Anderson, 367 Ill. App. 3d 653, 664 (2006)), or where its ruling rests on an error of law (Cable America, Inc. v. Pace Electronics, Inc., 396 Ill. App. 3d 15, 24 (2009)). In this case, it is undisputed that the exhibits at issue were admissible in the sense that they were not hearsay and that a proper foundation had been laid for their admission. The trial court reversed its initial admission of the exhibits on the ground that they were "irrelevant" because they were not used by the Village prior to their adoption of Ordinance 07--08--11. However, the trial court permitted the Objectors to offer substantial amounts of evidence that was not presented to the Village before Ordinance 07--08--11 was adopted. The trial court did not err in admitting this evidence, because as we concluded above, the trial court was not reviewing the Village's findings but rather determining as an initial matter whether the petitions submitted by the Objectors contained the signatures of 51% of the electors and owners of record in the special service area as of June 25, 2007, and the Objectors' new evidence was relevant to the determination of this issue. In re A.W., 231 Ill. 2d 241, 256 (2008) ("Evidence is relevant if it tends to prove a fact in controversy or render a matter in issue more or less probable"). By the same token, however, the Village's new evidence (specifically, Exhibits 33 and 34) was equally relevant to show the total number of owners of record for parcels within the special service area. The fact that evidence was not relied upon by the Village in deciding to adopt Ordinance 07--08--11 cannot be used to bar the admission of the Village's evidence if it was not used to bar the admission of similar evidence proffered by the Objectors. We find that the trial court's decision to strike the admission of Defendants' Exhibits 33 and 34 was

arbitrary in light of its acceptance of similar evidence offered by the Objectors and was therefore an abuse of discretion.

#### Sufficiency of the Objector's Petitions

We turn to the question of whether the Objectors obtained enough signatures to veto the establishment of the special service area and render the Ordinance 07--08--11 void. The Objectors bore the burden of proving that the ordinance was invalid. Sweis, 142 Ill. App. 3d at 648, citing Coryn v. City of Moline, 71 Ill. 2d 194, 198 (1978). The Objectors raised no issues regarding the notice provided to taxpayers, the constitutionality of the special service area law, or any other general argument: rather, it argued solely that they had obtained more than 51% of the necessary signatures. The trial court's decision was limited to this issue as well. On appeal, we accept the trial court's findings of fact and will reverse them only if they are contrary to the manifest weight of the evidence; that is, unless "the opposite conclusion is clearly evident or the [factual] finding is arbitrary, unreasonable, or not based in evidence." Samour, Inc. v. Board of Election Comm'rs of the City of Chicago, 224 Ill. 2d 530, 543 (2007). We review issues that are purely legal de novo. People v. Brown, 225 Ill. 2d 188, 198 (2007).

#### Electors

We begin by reviewing the trial court's conclusion that the electors' petition contained the signatures of at least 51% of the "electors residing within the special service area," that is, the "resident[s] of the special service area registered to vote." 35 ILCS 200/27--55 (West 2006). After receiving the objection petition, the village clerk obtained the list of registered voters from the county clerk's office, and determined that a total of 1,014 registered voters were listed as residing within the special service area. At trial, the Objectors presented (1) affidavits in which the affiants stated that

they had personal knowledge that many of the persons listed as registered voters had moved from their listed addresses, and (2) the testimony of witnesses that, based on their personal knowledge, 62 persons had moved from the listed addresses. The trial court admitted this evidence (over the objections of the Village) and ultimately relied on it in finding that the total number of electors in the special service area should be reduced by 67, including the 62 persons whom the Objectors' witnesses testified had moved. With the total number of electors thus reduced, the 489 signatures previously recognized as valid by the village clerk equaled more than 51% of the total electors.

In admitting and considering this evidence, the trial court erred as a matter of law. The statute refers to electors as those who were registered to vote on the date of the public hearing. Section 27--55 contains no further definition of "electors" or "registered voters." However, the General Assembly has decided that the meaning of these terms in any statute in which they may be used is supplied by section 3--1.2 of the Election Code (10 ILCS 5/3--1.2 (West 2006)). That provision states:

"For the purpose of determining eligibility to sign \*\*\* a petition proposing a public question the terms 'voter', 'registered voter', \*\*\* [and] 'elector', \*\*\* as used in this Code or in another Statute shall mean a person who is registered to vote at the address shown opposite his signature on the petition \*\*\*." 10 ILCS 5/3--1.2 (West 2006).

Thus, by statute, the total number of "electors" in a designated area such as Special Service Area 23 is the same as the total number of persons registered to vote at addresses in that area. See 10 ILCS 5/3--1.3 (West 2006) ("Whenever this Code or another Statute requires that a \*\*\* petition proposing a public question shall be signed by a specified percentage of the registered voters of \*\*\* a \*\*\* district \*\*\*, the total number of voters to which the percentage is applied shall be the number of

voters who are registered in the \*\*\* district \*\*\*"). The village clerk thus properly relied upon the county clerk's list of registered voters in compiling the total number of electors.

Accordingly, the trial court erred in considering the testimony and affidavits of the Objectors regarding persons on the list of registered voters who may have moved out of the special service area, and adjusting the Village's total downwards as a result. Although the Election Code does permit the removal of persons from the list of registered voters through the use of affidavits submitted by other registered voters, and moving out of the district is a reason for such removal, the Objectors' affidavits (and testimony) did not comply with the required procedure for such removal. Instead, under the Election Code, removal may only be accomplished by following a specified procedure, which includes the submission of a particular form of affidavit to the county clerk; notification of the proposed removal mailed by the clerk to the registered voter whose removal from the list is sought, along with a demand to appear at a specified date and time and show cause why the removal should not proceed; and the appearance of the person seeking the removal before the clerk on that specified date to show cause why removal is proper. 10 ILCS 5/4--12 (West 2006). It is readily apparent why these safeguards on removal exist: otherwise, duly registered voters could find themselves removed from the rolls and unable to vote without having received notice or an opportunity for a hearing on the matter, simply on the say-so of their neighbors.

We note that, although section 27--55 also states that the relevant electors to be counted are those "residing within the special service area," this residency requirement is itself included in the Election Code's requirements to register to vote in that area. Thus, by law, anyone who is a registered voter in a given area is also presumed to be a resident of that area, as explained in Shapiro v. Regional Board of School Trustees of Cook County, 116 Ill. App. 3d 397, 407-08 (1983). In that

case, the plaintiffs filed a petition to detach a certain area from a school district. The school board dismissed the petition as insufficient, in part because the plaintiffs had not gathered enough signatures of electors, defined in the School Code as registered voters living in the detachment area. The plaintiffs had attempted to decrease the total number of registered voters by conducting a door-to-door survey in the detachment area, asking at each home who resided there and was a registered voter, and striking the names of people whom the survey takers were told had died or moved. The court rejected this approach, not only because the information gathered was hearsay, but also because the inclusion of a person on the list of registered voters included proof of residency at that address which the court was bound to accept:

"The problem here is that plaintiffs attempt to read 'registered voter' and 'residing in the detachment area' as two separate and unrelated tests. They then argue that they are only concerned with the latter prong of the test, and assert that the Election Code is inapplicable thereto. \*\*\* [P]laintiffs sought to remove names from the official register under the guise of determining who 'resided in' the detachment area. However, that official register tells them who resides in the area, because residency is one of the requirements of registration. If plaintiffs wish to challenge that official registry, they must do so in the manner provided by statute, *i.e.*, section 4--12 of the Election Code [10 ILCS 5/4--12 (West 2006)]." Shapiro, 116 Ill. App. 3d at 407-08.

It is undisputed that, in this case, the Objectors did not apply to the county clerk to have persons who they believed had moved out of the special service area removed from the list of registered voters, and that the county clerk did not remove any names from the registered voter list between the date

of the public hearing and the Village's adoption of Ordinance 07--08--11. Thus, the trial court erred in deducting from the total of electors the 62 persons whom the Objectors testified as having moved.

Inasmuch as the Objectors did not identify anyone counted by the Village as an "elector" who was not in fact listed as a registered voter in the special service area, the Village's total of 1,014 electors was the relevant starting point that should have been used in determining whether the Objectors had obtained the signatures of at least 51% of the total number of electors. The Village conceded that two of the persons listed were dead and should not have been counted in the total. The trial court also found that three electors were listed at addresses that were not within the special service area, and the Village has not contested this finding on appeal. Thus, the total number of electors in the special service area was 1,009. The trial court found that the Objectors had gathered 490 valid signatures (489 recognized as valid by the Village, and one signature which the evidence showed had been incorrectly stricken from the electors' petition). These valid signatures amounted to 48.6% of the total number of electors within the district. Accordingly, the Objectors did not meet the 51% threshold with respect to electors.

#### Owners of Record

In order to successfully veto the proposed special service area, the Objectors needed to obtain the signatures of both 51% of the electors and 51% of the owners of record, and so their failure to get the required number of electors' signatures means that they cannot prevail in their suit seeking a declaration that Ordinance 07--08--11 is void. We acknowledge that the margin of defeat on the electors' petition is narrow, however, and thus we also address the issue of whether the Objectors obtained the necessary number of signatures of owners of record.

In its brief, the Village identified several instances in which it contended that the trial court erred in its calculations and should not have reduced the total number of owners of record, or should have reduced the signatures which it accepted as valid. In reviewing the trial court's determinations, we will not reverse unless they are against the manifest weight of the evidence; that is, unless "the opposite conclusion is clearly evident or the finding is arbitrary, unreasonable, or not based in evidence." Samour, 224 Ill. 2d at 543. However, on all of these specific errors relating to owners of record identified by the Village, the Objectors' response brief contains no opposition or dispute. Rather, the Objectors simply state that they "concur" with the trial court's reasoning. Thus, the Objectors have forfeited their opportunity to raise any argument related to these alleged errors. Supreme Court Rule 341(h)(7) (210 Ill. 2d R. 341 (h)(7)). Nevertheless, we have conducted our own review of the record as to each specific error, and find in the Village's favor only where the record confirms the Village's argument.

The trial court took the Village's initial total of 1,240 owners of record for the properties in the special service area as its starting point. We do the same: although the trial court wrongly excluded the Village's Exhibits 33 and 34 (which purportedly showed that there were actually 1,263 owners of record), the Village has not argued on appeal that we should use this higher number in our calculations, and thus we begin, as the trial court did, with 1,240 owners of record. The trial court then made the following deductions: 10 properties which were duplicates of other listings according to their Property Index Numbers (PINs); 17 properties which were owned by land trusts, corporations, or living trusts, which the Village listed as having more than one owner; and three "unknown" properties which the trial court described as lacking both an owner and an address

according to the Village's list of owners. The trial court thus found that the total number of owners of record within the special service area was 1,210.

The Village challenges two aspects of this calculation on appeal. First, as to the three "unknown" properties, the Village contends that the trial court erred in stating that they had no owner of record. There were PINs for these properties, and it is undisputed that they are within the special service area. (In one of their exhibits, the Objectors listed these properties as being among the allegedly "unbuildable" properties in the special service area.) The Village also contends that a subdivision plat contained in Exhibit 33 shows the properties as being owned by the subdivider, Peter Niesen. As noted, the Objectors did not respond to this argument. Our own review of the record shows that these properties are listed in the Defendants' Exhibits 7 and 23 (which were admitted into evidence) as having the owner of record as "Niesen, Peter/Subdivider." The village clerk testified that although the address of these properties was unknown, the owner (based on records from the county treasurer's office) was listed. The record establishes that these three properties each had an owner of record, and that the trial court erred in reducing the total number of owners by three for these properties.

Second, the trial court subtracted 17 owners on the basis that the Village had improperly counted these properties as having more than one owner, but they were owned by land trusts, corporations, or living trusts. Section 27--55 provides that "land owned in the name of a land trust, corporation, estate or partnership shall be considered to have a single owner of record." 35 ILCS 200/27--55 (West 2006). The trial court held that this language revealed an intent that property owned by institutions rather than individuals could not receive more than one vote regardless of how many joint owners there were. The Village agrees that only one owner should be counted for

properties owned by land trusts or corporations. As to living trusts, however, the Village contends that if more than one living trust owns the property, each co-owner trust should be counted as one "owner of record."

The Village contends that the trial court's ruling and its deductions relating to land held by trusts resulted in errors in the total number of owners of record with regard to two parcels, the Diedrich property (PIN 10--18--102--001), and the property at 2125 Fairview (PIN 09--13--477--028). The Village initially believed, based on the county treasurer's records, that the Diedrich property was owned by a single trust. It therefore counted the property as having only one owner. At trial, however, George Diedrich testified that the trust had conveyed the property to himself and his wife, and the Objectors introduced documentary evidence of this conveyance. Accordingly, the evidence showed that the Diedrich property was owned by two individuals, not one trust, and should have been counted as having two owners of record. It appears that the trial court overlooked the testimony regarding the conveyance and that this error affected its ruling regarding the total number of owners of record. We therefore adjust the total number of owners of record upward by one.

The property at 2125 Fairview was co-owned by two living trusts, the Thiessen Trust and the Hurst Trust, and thus should have been counted as having two owners of record. Moreover, the Village asserts that the trial court accidentally compounded its error in deducting one owner for this property, because the Village had inadvertently listed the property as having only one owner to begin with, and thus the trial court's action in deducting one owner meant that the property did not have any owners at all counted for it.

As to this second point, it is evident from the record that the Village is correct that as a result of the trial court's ruling the property at 2125 Fairview was erroneously counted as having no owners.

It is uncontested that the property should be listed as having at least one owner. We therefore add the one owner mistakenly deleted to the total number of owners of record. The Village's first point is also sound. The Objectors do not dispute that property owned jointly by more than one individual (such as husbands and wives) should be treated as if it had more than one owner of record. Contrary to the trial court's holding, nothing in the plain language of section 27--55 suggests a legislative intent to disqualify multiple owners of the same land from being counted as "owners of record" merely because they are not individuals. The language of a statute is the most reliable indicator of the legislature's objectives in enacting a particular law. Yang v. City of Chicago, 195 Ill. 2d 96, 103 (2001). Section 27--55 states that "Land owned in the name of a land trust, corporation, estate or partnership shall be considered to have a single owner of record." (Emphasis added.) 35 ILCS 200/27--55 (West 2006). This language prevents a single institutional owner from being counted as if it were more than one owner, as might happen if, e.g., one partnership were counted as if all the partners were "owners of record." However, it does not state that land owned by more than one land trust, corporation, etc., must be treated as if it had only one owner of record. Thus, the statute does not require that where, as here, more than one living trust owns the property in question, the property nevertheless must be counted as having only one owner.

Moreover, even if the statute did prevent some institutional owners from being counted as owners of record, living trusts are not within the enumerated institutional property owners to which this section applies. 35 ILCS 200/27--55 (West 2006) (the statutory provision applies to land trusts, corporations, estates and partnerships). Accordingly, there is no statutory mandate requiring that if more than one living trust owns a property, the property must still be treated as if it had only one owner. Ordinarily, co-owners are all counted as "owners of record" for that property. See In re

Petition to Annex Certain Real Estate to City of Joliet, 144 Ill. 2d 284, 291 (1991). In that case, the supreme court rejected the argument that co-owners of property should be counted as if they were one owner, and instead reaffirmed earlier precedent holding that all co-owners of a property should be considered "owners of record." The case involved individuals who were co-owners, not trusts that were co-owners. Nevertheless, we cannot see any reason to treat trusts owning property differently from individual owners in this context. We therefore find that this property should have been treated as if it had two owners, not one, and therefore add an additional owner to the total owners of record. Taking into account the three owners of record improperly deducted for the "unknown" properties, the two owners improperly counted as one for the Diedrich property, and the two owners improperly deducted for 2125 Fairview, we find that the total number of owners of record was 1,216. The Objectors thus needed at least 620 valid signatures to veto the proposed special service area (51% of 1,216). The trial court found that the Objectors had obtained 619 valid signatures. In addition, the Village argues (and its argument is supported by the record), that the trial court erred in counting as a valid signature the signature of Jean Schulien for the property at 2406 West Johnsburg Road, because that signature was owned by a living trust for which her husband was the trustee; Jean Schulien testified that she was the beneficiary, not the trustee of this trust. Thus, even accepting the trial court's premise that an individual could sign on behalf of the living trust that owned the property if that person was the trustee (even if the person did not so indicate on the petition), Jean Schulien's signature on behalf of her husband's trust was invalid. Once again, the Objectors have not submitted any evidence or argument to the contrary. We therefore find that there were at most 618 valid signatures of owners of record, or less than the 51% of the owners that would be necessary to veto the proposed special service area. In summary, we find that the Objectors did not obtain the

signatures of 51% of either the electors or the owners of record, and that Ordinance 07--08--11 therefore is not void and the Objectors are not entitled to injunctive relief.

The Village raises other arguments as well in support of its bid to reverse the trial court. For instance, the Village argues passionately that the trial court erred in accepting testimony regarding properties that were owned by trusts (other than land trusts), for which the Objectors obtained signatures of individuals that did not reflect that they were signing as trustee of the particular trust(s) that owned the property. The Village originally disqualified approximately 47 of these signatures, and the trial court ultimately held that it should not have done so and counted most of those signatures as valid. However, regardless of whether these signatures are counted or not, the Objectors did not obtain sufficient signatures to meet the statutory threshold as a result of the errors we identified above. Accordingly, we express no opinion as to whether the signatures of individuals who were the trustees of the trusts owning the properties were valid.

For all of the foregoing reasons, the judgment of the circuit court of McHenry County is reversed.

Reversed.

SCHOSTOK, J., with O'MALLEY and BURKE, JJ., concurring.