

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Andrew McCandless  
DOCKET NO.: 04-21583.001-C-1 through 04-21583.004-C-1  
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Andrew McCandless, the appellant; and the Cook County Board of Review.

The subject property consists of four parcels improved with what appear from photographs submitted by the appellant to be one-story commercial buildings. The appellant failed to submit any descriptive information for the subject property.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted income and expense data for the subject, contending the subject's market value was not reflected in its assessment. The appellant also submitted a copy of the Cook County Board of Review final decision disclosing the subject had a total assessment of \$224,496. The appellant requested the subject's total assessment be reduced to \$189,206.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject property's assessment is warranted. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

<u>DOCKET NO.</u>	<u>PROPERTY NO.</u>	<u>LAND</u>	<u>IMPR.</u>	<u>TOTAL</u>
04-21583.001-C-1	12-25-425-025-0000	\$10,469	\$ 736	\$ 11,205
04-21583.002-C-1	12-25-425-031-0000	\$10,093	\$ 50,881	\$ 60,974
04-21583.003-C-1	12-25-425-032-0000	\$10,093	\$ 22,927	\$ 33,020
04-21583.004-C-1	12-25-425-033-0000	\$20,187	\$ 56,883	\$ 77,070

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

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313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has overcome this burden.

The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the subject's assessment.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 7, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

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complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.