

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dennis Plzak
DOCKET NO.: 05-21964.001-I-1 & 05-21964.002-I-1
PARCEL NO.: 19-28-100-057-0000 & 19-28-100-058-0000

The parties of record before the Property Tax Appeal Board are Dennis Plzak, the appellant, by attorney Daniel J. Pierce of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a one-story industrial building that contains 96,570 square feet of building area inclusive of 3,840 square feet of office space. The building has 17 loading docks with 8 foot truck doors, clear ceiling heights of 18 feet, and has a wet pipe sprinkling system. The building was constructed in 1963. The improvement is located on a 175,967 square foot parcel in Bedford Park, Stickney Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject had a market value of \$1,850,000 as of January 1, 2005. The appraisal included the improvement and parcel number 19-28-100-057-0000 (057). The appellant's counsel explained in his brief that parcel number 19-28-100-058-0000 (058) covers excess land only with a total area of 157,979 square feet and was not included in the appraisal. The appellant also submitted a copy of the Cook County Board of Review's final decision wherein the subject's total assessment for parcel 057 of \$706,638 was disclosed. The assessment on parcel 057 reflects a market value of approximately \$1,962,880 using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5B property of 36%.

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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:

Docket No.	Parcel No.	Land	Impr.	Total
05-21964.001-I-1	19-28-100-057-0000	\$126,696	\$539,304	\$666,000
05-21964.002-I-1	19-28-100-058-0000	\$69,510	\$0	\$69,510

Subject only to the State multiplier as applicable.

Based on this evidence the appellant requested the assessment for parcel 057 be reduced to \$666,000 to reflect the appraised value. The appellant requested the assessment for parcel 058 be confirmed.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property or to refute the appellant's argument.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal estimating the subject property, parcel 057, had a market value of \$1,850,000 as of January 1, 2005. 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 final assessment for parcel 057 of \$706,638 reflects a market value of approximately \$1,962,880 using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5B property of 36%, which is excessive in comparison to the appraised value. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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 21, 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 complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for

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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.