



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Andrew McCandless
DOCKET NO.: 05-27931.001-C-1 through 05-27931.004-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.

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 NUMBER	LAND	IMPRVMT	TOTAL
05-27931.001-C-1	12-25-425-025-0000	10,469	1,017	\$11,486
05-27931.002-C-1	12-25-425-031-0000	10,093	57,537	\$67,630
05-27931.003-C-1	12-25-425-032-0000	10,093	22,927	\$33,020
05-27931.004-C-1	12-25-425-033-0000	20,187	56,883	\$77,070

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of four parcels improved with three commercial buildings with a combined building area of 15,625 square feet. The buildings are of brick construction and are approximately 80 years old. The property is located in Elmwood Park, Leyden Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an income and expense analysis of the subject property to arrive at an estimate of market value. Based on this data, the appellant estimated the subject property had a market value of \$497,910 and requested the subject's assessment be reduced to \$189,206

using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5A commercial property of 38%. The appellant indicated the subject had a final total assessment for 2005 of \$224,496 reflecting a market value of \$590,779.

The board of review did not submit its "Board of Review Notes on Appeal" or 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 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 or to refute the appellant's argument 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 assessed valuation of the subject property.

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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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 23, 2009

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

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

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year 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.