

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stanley Wdowiak
DOCKET NO.: 06-26104.001-I-1 through 06-26104.009-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stanley Wdowiak, the appellant, by attorney Brian P. Liston of Liston & Tsantilis, P.C, Chicago; and the Cook County Board of Review.

The subject property is composed of nine parcels located in Forest View, Stickney Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. The appellant contends the subject property was incorrectly classified as a 5-93 industrial property under the Cook County Real Property Classification Ordinance (Ordinance). The appellant asserts the subject should have been classified as a class 1-00 property, vacant land, under the Ordinance due to demolition of the building improvements. In support of this argument the appellant submitted a copy of a demolition affidavit stating that demolition of the buildings was complete on March 31, 2006. The appellant also submitted a copy of the proposal to demolish the buildings from Avalanche Construction, Inc. dated January 14, 2006, and a copy of a Village of Forest View building permit issued to the appellant for the demolition of the building and dock on the property. The appellant also asserted that the assessment was incorrect due to miscalculation of the square footage of the property. The appellant contends the property contains 157,110 square feet based on a plat of survey and not 192,638 square feet as suggested by the proposed assessment.

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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:

Table with 5 columns: Docket No., Parcel No., Land, Impr., Total. It lists 9 parcels with their respective assessed values for land, improvements, and total.

Subject only to the State multiplier as applicable.

Based on this evidence the appellant requested the subject's total assessment be reduced from \$216,087 to \$198,390.

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.

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 appellant submitted evidence demonstrating the size of the subject land was incorrect when establishing the assessment and provided documentation demonstrating that the building improvements were demolished as of March 31, 2006.¹ The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's arguments as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill. Adm. Code 1910.40(a)). 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.

¹ Rule 22 of the Official Rules of the Board of Review of Cook County provides that a reduction in an assessment may be sought due to demolition of a building.

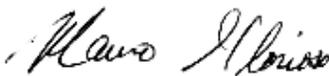
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 2009



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.