



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

APPELLANT: Robert Latelle  
DOCKET NO.: 06-26797.001-C-1  
PARCEL NO.: 15-08-110-046-0000

The parties of record before the Property Tax Appeal Board are Robert Latelle, the appellant, by attorney Huan Cassioppi Tran of Flanagan/Bilton LLC, in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:

**LAND:** \$ 5,636  
**IMPR.:** \$ 72,084  
**TOTAL:** \$ 77,720

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 14,832 square foot parcel improved with a two-story masonry service station containing 4,690 square foot of building area. The improvement is nine years old and is located in Bellwood, Proviso Township, Cook County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's market value is not accurately reflected in its assessment due to contamination. The appellant argued the cost of the clean-up and remediation due to the subject's contamination exceeds its market value. In support of this claim, the appellant submitted documentation of the remediation expenses involved in the clean-up of the subject property including 2003 & 2004 budget plans and invoices from Environmental Consultants Inc. Costs for the clean-up as of July 15, 2005 amounted to \$690,000, with an estimated \$600,000 additional cost needed for completion. The appellant further

argued that due to the high cost of remediation, funds were not available to obtain a market value appraisal. Based on this evidence, the appellant requested the subject's assessment be reduced to \$2.

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. The board of review did not timely submit its evidence and was notified of its being found in default by letter dated September 11, 2009.

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 issue before the Property Tax Appeal Board is the subject's fair market value. When market value is the basis of the appeal, the value 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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code 1910.65(c)).

The Property Tax Appeal Board takes notice that the property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 05-23626.001-C-1. (86 Ill.Adm.Code 1910.90(i)). In that appeal, the Property Tax Appeal Board found that the appellant failed to provide any evidence of the subject's market value. In this appeal, although the appellant provided evidence that the subject property had some sort of environmental contamination, the appellant did not provide any evidence establishing the subject's market value considering its condition and the purported contamination. The Board finds the appellant did not submit sufficient evidence to challenge the correctness of the subject property's assessment. (86 Ill.Adm.Code 1910.63(b)). Based on this record the Board finds a change in the assessment is not justified.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Shawn P. Lerbis*

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: October 21, 2011

*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.