



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

APPELLANT: Steel Sales & Services, Inc
DOCKET NO.: 06-27839.001-I-2 through 06-27839.002-I-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Steel Sales & Services, Inc, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm, LLC of Calumet City; the Cook County Board of Review; School District 215, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca in Chicago Heights; Thornton Township HSD 205, intervenor, by attorney Michael J. Hernandez of Franczek Radelet P.C. in Chicago.

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
06-27839.001-I-2	29-25-301-051-0000	32,321	124,342	\$156,663
06-27839.002-I-2	29-25-301-052-0000	16,709	41,447	\$58,156

Subject only to the State multiplier as applicable.

ANALYSIS

Prior to the hearing the appellant and the board of review reached an agreement as to the correct assessment of the subject property. The intervenors were notified of the proposed agreement and given thirty (30) days to respond if the offer was not acceptable. Thornton Township HSD 205 responded accepting the proposed assessment. Counsel for School District 215 responded indicating that he had sent the settlement offer to the school district for review and was granted a 60-day extension to submit evidence that expired on December 10, 2008. School District 215 submitted no evidence nor did it otherwise respond rejecting the proposed settlement agreement by the established deadline. The Board construes the failure of School District 215 to otherwise respond to the proposed settlement or submit evidence by the established deadline as acceptance of the

proposed assessment. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this Cook County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper and a reduction in the assessment is appropriate.

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

Mario Morris

Member

Shawn R. Lerbis

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 28, 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.