

PROPERTY TAX APPEAL BOARD'S AMENDED DECISION

APPELLANT: Dolton Self Storage Facility
DOCKET NO.: 06-27951.001-C-1
PARCEL NO.: 29-11-130-060-0000

The parties of record before the Property Tax Appeal Board are Dolton Self Storage Facility, the appellant, by attorney Eugene P. Griffin of Eugene L. Griffin & Associates, Ltd., Chicago, and the Cook County Board of Review.

The subject property consists of a 47,823 square foot parcel located in Thornton Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. The appellant presented evidence demonstrating the subject property was vacant land as of the assessment date at issue. The subject's assessment, however, had an improvement assessment in the amount of \$7,083 and a land assessment of \$21,151. The appellant explained that the subject had been assessed as having a 6,038 square foot building and minor improvements that did not exist in 2006. The appellant submitted a survey and stated the parcel in question is identified as Lot 2, which was depicted as having no improvements as of August 2006. The appellant also submitted an affidavit and an Environmental Site Assessment, both indicating no improvements were on the subject parcel. Based on this evidence the appellant requested the improvement assessment be removed and the subject's land be classified as vacant with a land assessment of \$15,782.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The subject has an assessment of \$28,234 which reflects a market value of \$74,300 using the 38% level of assessment for class 5a property as provided by the Cook County Real Property Assessment Classification Ordinance.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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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:

LAND:	\$	16,346
IMPR.:	\$	0
TOTAL:	\$	16,346

Subject only to the State multiplier as applicable.

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 timely 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 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. The Board finds the appellant submitted no evidence demonstrating the ultimate market value of the parcel as reflected by the assessment of \$74,300 using the 38% level of assessment was incorrect. The Board finds, however, the 22% level of assessment for class 1 vacant land as provided by the Cook County Real Property Assessment Classification Ordinance 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.



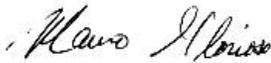
Chairman



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: September 28, 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.