



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

APPELLANT: United Scrap Metal, Inc.  
DOCKET NO.: 07-21075.001-I-2  
PARCEL NO.: 16-22-108-006-0000

The parties of record before the Property Tax Appeal Board are United Scrap Metal, Inc., the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates in Chicago; the Cook County Board of Review; and Cicero Public S.D. #99, the intervenor, by attorney Michael A. DeBartolo of Del Galdo Law Group, LLC, in Berwyn.

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 between the appellant and board of review is proper, and the correct assessed valuation of the property is:

**LAND: \$292,902  
IMPR: \$8,790  
TOTAL: \$301,692**

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. After rejecting the agreement between the other parties and being granted multiple extensions to submit evidence in support of its position regarding the subject's correct assessment, Cicero Public S.D. #99 adopted the evidence submitted by the board of review pursuant to the Illinois Administrative Code. Section 1910.99(a) of the Official Rules of the Property Tax Appeal Board provides:

Any party to an appeal before the Property Tax Appeal Board is allowed to adopt the evidence of any other party to the appeal; however, if a party adopts the evidence of another party, the adopting party shall be

precluded from withholding its authorization for settlement of an appeal if the party with whom it adopted evidence reaches an agreement in the pending appeal. The adopting party shall be bound by the terms of the stipulation or agreement. (86 Ill.Admin.Code Sec.1910.99(a))

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. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario Morris*

*William R. 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: May 21, 2010

*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.