



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

APPELLANT: Preston Industries, Inc.  
DOCKET NO.: 07-25659.001-I-2 through 07-25659.003-I-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Preston Industries, Inc., the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; the Cook County Board of Review; and School District No. 219 and School District No. 71, intervenors, by attorney John M. Izzo of Sraga Hauser, LLC in Flossmoor.

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 the correct assessed valuation of the property is:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
07-25659.001-I-2	10-30-402-015-0000	81,840	155,558	\$237,398
07-25659.002-I-2	10-30-402-016-0000	159,350	400,008	\$559,358
07-25659.003-I-2	10-30-402-025-0000	6,764	0	\$6,764

Subject only to the State multiplier as applicable.

**Analysis**

The appellant was originally represented by attorney David Albee of Galena, Illinois. On May 14, 2009, the taxing districts were notified of this pending appeal in accordance with Section 16-180 of the Property Tax Code. (35 ILCS 200/16-180) On or about May 18, 2009, Attorney Albee and the Cook County Board of Review entered into a signed agreement regarding the correct assessment of the subject property which was received by the Property Tax Appeal Board on June 24, 2009.

The above-referenced taxing districts filed as intervenors on August 10, 2009 and sought additional time to file evidence. The intervenors thereafter timely filed evidence in this proceeding and on March 31, 2010, the intervenors were notified by the Property Tax Appeal Board that a signed stipulation was pending

in this matter. By letter dated April 28, 2010, the intervenors accepted the signed stipulation.

On March 24, 2010, attorney Mitchell Klein substituted as appellant's counsel for attorney David Albee. In May 2010, attorney Klein was specifically advised of the existence of the signed stipulation by attorney Albee and thereafter, by letter dated June 15, 2010 and as attorney of record for the appellant, attorney Klein rejected the "proposed stipulation" in this matter and requested the matter be set for hearing.

By letter dated June 18, 2010, the Property Tax Appeal Board set a briefing schedule on the legal issue presented as to whether substitute counsel can reject a written agreement executed by previous counsel. Despite the schedule allowing for all parties to address the issue, only the intervening taxing districts timely filed a response.

By a letter dated July 7, 2010, the intervening taxing districts argued that the effort to withdraw the stipulation by newly retained counsel is too late and intervenors also argued the substitution of appellant's counsel was not accomplished since attorney Albee never formally withdrew as counsel.

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 Board further finds the agreement of the parties is proper and cannot be rejected by substitute counsel.

The Property Tax Appeal Board accepted attorney Klein's letter of March 24, 2010 as sufficient to comply with the Board's Rules regarding substitution of counsel as the same was copied to attorney Albee and all other parties of record. (86 Ill.Admin.Code Sec. 1910.77). Thus, the Board finds no merit in the intervenor's argument that attorney Klein is not properly counsel of record for appellant nor that attorney Albee is not properly withdrawn as counsel of record for appellant. (See also Tobias v. King, 84 Ill.App.3d 998 (1<sup>st</sup> Dist. 1980)).

As to stipulations, the Official Rules of the Property Tax Appeal Board provide in pertinent part as follows:

A stipulation or agreement shall be treated, to the extent of its terms, as a conclusive admission by the parties to the facts or issues stipulated or agreed to.

(86 Ill.Admin.Code Sec. 1910.55(d)). Courts have previously noted that parties are bound by their stipulations unless such stipulations are shown to be unreasonable, the result of fraud or violative of public policy. (Citing Filko v. Filko, 127 Ill.App.2d 10 (1<sup>st</sup> Dist. 1970); In re Estate of Moss, 109 Ill.App.2d 185 (4<sup>th</sup> Dist. 1969); Kazubowski v. Kazubowski, 93 Ill.App.2d 126 (1968), *cert. denied*, 393 U.S. 1117 (1969)).

In Fitzpatrick v. Human Rights Commission, 267 Ill.App.3d 386 (4<sup>th</sup> Dist. 1994), the court stated:

In Illinois, courts look favorably upon stipulations which promote disposition of cases and simplification of issues. [citation omitted] Stipulations by parties or their attorneys will be enforced unless there is a proper showing the stipulation is unreasonable, violative of public policy, or the result of fraud. [citation omitted] Importantly, Fitzpatrick does not allege the stipulation is unreasonable, violative of public policy, or the result of fraud. Absent allegation or evidence of these grounds, there is no basis to support setting aside the stipulation.

Id. at 490. Like in the Fitzpatrick case, herein the appellant through attorney Klein has provided no evidence of unreasonableness, violation of public policy, or fraud to overturn or reject the stipulation entered into by attorney Albee with the Cook County Board of Review and then later adopted or accepted by the intervenors. (See also Opper v. Brotz, 277 Ill.App.3d 1024 (3<sup>rd</sup> Dist. 1996)).

Therefore, the Board finds no basis upon which attorney Klein may now "reject" the stipulation previously executed by attorney Albee on behalf of the appellant.

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

*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: March 18, 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.