



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

APPELLANT: Sassafras Enterprise, Inc.  
DOCKET NO.: 07-27139.001-I-1  
PARCEL NO.: 17-07-403-018-0000

The parties of record before the Property Tax Appeal Board are Sassafras Enterprise, Inc., the appellant, by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, 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:** \$36,325  
**IMPR.:** \$62,414  
**TOTAL:** \$98,739

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 19,220 square foot site improved with an 89-year-old part one-story and part two-story brick industrial warehouse with office-type building containing 30,182 square feet of building area.<sup>1</sup> Features of the building include a dock and freight elevator. The property is classified as a class 5-93 industrial building under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") and is to be assessed at 31% of market value. The subject is located in Chicago, West Chicago Township, Cook County.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-28758.001-I-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. The appellant presented an appraisal of the subject property as

<sup>1</sup> The assessing officials reported a building size of 29,623 square feet, but submitted no detailed building schematic or other evidence to support the calculation.

of January 1, 2006 estimating the subject's market value as \$225,000. The appellant in this 2007 assessment appeal has submitted a copy of that same appraisal report. Likewise, the board of review has submitted its Board of Review - Notes on Appeal in this proceeding with a copy of the same memorandum along with data on the same seven suggested comparable sales which were presented in Docket No. 06-28758.001-I-1.

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 Property Tax Appeal Board further finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal 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

*J. R.*

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: February 24, 2012

*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.