



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

APPELLANT: Tim Nguyen
DOCKET NO.: 07-28781.001-C-2
PARCEL NO.: 07-33-200-067-0000

The parties of record before the Property Tax Appeal Board are Tim Nguyen, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates, Chicago; the Cook County Board of Review; the Palatine Township. H.S.D. #211, intervenor, by attorney Michael J. Hernandez of Franczek Radelet P.C., Chicago.

Prior to the hearing, the appellant and the board of review reached an agreement as to the correct assessment of the subject property. On September 1, 2009, the intervenor was notified of the agreement between the other parties and given thirty (30) days to respond if the offer was not acceptable. On September 30, 2009, the intervenor submitted a request for an extension of time to review the appellant's evidence and to submit evidence and a legal argument in support of the subject's current assessment. On October 1, 2009, the intervenor requested another fourteen (14) day extension to finalize approval of the proposed stipulated assessment to ensure a concurrent resolution for the matter. On October 16, 2009, the Property Tax Appeal Board granted the intervenor a fifteen (15) day extension to submit evidence to support its position regarding the appeal. The intervenor did not respond to the Property Tax Appeal Board by the established deadline with respect to the assessment agreement by the other parties nor submit credible evidence to support its position regarding the subject's correct assessment by the established deadline.

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

LAND: \$102,818
IMPR: \$328,205
TOTAL: \$431,023

Subject only to the State multiplier as applicable.

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

Mark Morris

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: December 23, 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.