



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

APPELLANT: John McClain  
DOCKET NO.: 07-29462.001-C-1 through 07-29462.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John McClain, the appellant, by attorney Howard W. Melton of Howard W. Melton and Associates, in Chicago, and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-29462.001-C-1	17-31-108-028-0000	14,552	122,104	\$136,656
07-29462.002-C-1	17-31-101-016-0000	25,551	27,801	\$53,352

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story masonry constructed part industrial and part commercial building with 19,320 square feet of building area. The subject property was constructed in 1949 and primarily has warehouse space used for storage. The building has brick walls, a slab foundation and plate glass windows in aluminum frames. The subject property has a 63,593 square foot site resulting in a land to building ratio of 3.29:1. The property is located in Chicago, South Chicago Township, Cook County. A portion of the subject property (property index number (PIN) 17-31-108-028-0000) is classified as a class 5-93 industrial building under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") and is assessed at 36% of market value and a portion of the subject property (PIN 17-31-101-016-0000) is classified as a class 5-90 commercial building under the Ordinance and is assessed at 38% of market value.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-30886.001-C-1 through 06-30886.002-C-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. As in the 2006 appeal, the appellant contends overvaluation and submitted an appraisal of the subject property prepared by real estate appraisers Jennifer C. Soto and James A. Matthews of James A. Matthews, Inc., estimating the subject property had a market value of \$520,000 as of January 1, 2006.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$214,292 was disclosed. The subject's assessment reflects a market value of \$591,135 or \$30.60 per square foot of building area, including land, when applying the appropriate Ordinance level of assessments to the respective PINs.

In support of the assessment the board of review submitted copies of the subject's property record card and information on the same eight comparable sales which were presented in the 2006 appeal.

The Board in the 2006 appeal found the best evidence of market value was the appraisal of the subject property submitted by the appellant estimating the subject property had a market value of \$520,000, or \$27.00 per square foot of building area, land included, as of January 1, 2006.

The Property Tax Appeal Board takes notice that 2006 and 2007 are within the same general assessment period in South Chicago Township, Cook County.

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 takes notice that the Board issued a decision reducing the subject's 2006 assessments. (86 Ill.Admin.Code §1910.90(i)). The Board also takes notice that 2006 and 2007 are within the same general assessment period for South Chicago Township, Cook County. Moreover, the record contains no evidence indicating that the assessment year in question is in a different general assessment period than 2006. The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision.

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

*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: April 20, 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.