



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

APPELLANT: United Investors
DOCKET NO.: 08-20197.001-C-3
PARCEL NO.: 17-17-226-014-0000

The parties of record before the Property Tax Appeal Board are United Investors, the appellant, by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates in Chicago; the Cook County Board of Review; the Board of Education, City of Chicago intervenor, by attorney Cynthia B. Harris of Assistant General Counsel in Chicago.

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 assessed valuation of the property is:

LAND: \$76,712
IMPR: \$1,197,703
TOTAL: \$1,274,415

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 11,875 square foot parcel improved with a seven story, 77,805 square foot professional office building. The subject was constructed in 1946 and is located in West Chicago Township, Chicago, Illinois.

This matter is before the Property Tax Appeal Board based on Intervenor's Motion to Dismiss Commercial Appeal pursuant to 86 Ill.Admin.Code §1910.65 (hereafter "Motion"). The Certificate of Service accompanying the Motion states the parties to the appeal were served a copy of the Motion by U.S. Mail on March 24, 2011. The Property Tax Appeal Board received the Motion on March 28, 2011. In addition, the Property Tax Appeal Board sent a copy of said Motion to appellant's attorney and the Cook County Board of Review by letter dated April 4, 2011. Appellant's counsel nor the Cook County Board of Review filed a response to the Motion.

Section 1910.64(d) of the Property Tax Appeal Board rules (86 Ill.Admin.Code §1910.64(d)) states:

- d) Within 21 days after service of a motion, a party may file a response to the motion. If no response is filed, the party shall be presumed to have waived objection to the granting of the motion, but the waiver of objection does not bind the Board in its decision on the motion. Within 14 days after service of a response to a motion, the moving party may file a reply.

86 Ill.Admin.Code 1910.64(d)).

The appellant herein did not file a response to the Motion to Dismiss Commercial Appeal within 21 days of the service of the Motion or upon receipt of the Motion from the Property Tax Appeal Board. Further, the Board finds that to date, from the date of this decision, the appellant has failed to respond to said Motion. Therefore, pursuant to Section 1910.64(d) of the Property Tax Appeal Board rules, the Board finds the appellant was properly apprised of the Motion and the arguments contained therein and waives any objection thereto.

Based on the above record herein and finding that the appellant has waived any objection thereto, the Board grants Intervenor's Motion to Dismiss Commercial Appeal.

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 M. Louie

Member

Shawn P. 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: October 21, 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.