



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

APPELLANT: Matz Funeral Home, Inc.
DOCKET NO.: 08-24501.001-R-1 through 08-24501.014-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Matz Funeral Home, Inc., the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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
08-24501.001-R-1	13-20-407-033-0000	5,400	606	\$6,006
08-24501.002-R-1	13-20-407-034-0000	4,500	505	\$5,005
08-24501.003-R-1	13-20-407-035-0000	4,500	505	\$5,005
08-24501.004-R-1	13-20-407-036-0000	4,500	505	\$5,005
08-24501.005-R-1	13-20-407-037-0000	4,500	505	\$5,005
08-24501.006-R-1	13-20-407-038-0000	4,500	505	\$5,005
08-24501.007-R-1	13-20-407-039-0000	4,500	505	\$5,005
08-24501.008-R-1	13-20-411-031-0000	4,824	456	\$5,280
08-24501.009-R-1	13-20-411-032-0000	5,400	456	\$5,856
08-24501.010-R-1	13-20-411-033-0000	4,500	20,366	\$24,866
08-24501.011-R-1	13-20-411-034-0000	6,749	20,366	\$27,115
08-24501.012-R-1	13-20-411-035-0000	6,749	20,366	\$27,115
08-24501.013-R-1	13-20-411-036-0000	4,500	20,366	\$24,866
08-24501.014-R-1	13-20-411-037-0000	4,500	20,366	\$24,866

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of fourteen parcels with a combined land area of 48,350 square feet. The property consists of two rectangular shaped corner parcels that are separated by Cornelia

Avenue. The northerly site located at the northwest corner of North Central Avenue and Cornelia Avenue is improved with a four-bay masonry garage, paved parking for 45 cars and a four-foot chain link fence. The southerly portion located on the southwest corner of North Central Avenue and Cornelia Avenue is improved with a part two-story and part one-story masonry constructed funeral home with 15,684 square feet of above grade building area. The building was constructed in 1939 with the last addition completed in 1964. The funeral home has a partial unfinished basement, central air conditioning, two hydraulic elevators, and an attached garage with three service bays. The first floor has a central lobby, four visitation chapels, a general business office, visitors lounge and a morgue. The second floor has a casket showroom, arrangement offices, a lunch room and storage. This level also has a small three room apartment used by the on-site watchman. This portion of the property also has asphalt paving for parking of 19 cars, a four foot chain link fence and two light poles. The property is classified as a class 2-12 property (mixed use commercial/residential building with apartment and commercial area) under the Cook County Real Property Assessment Classification Ordinance ("Ordinance") and is located in Chicago, Jefferson 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. 07-23020.001 through .014-R-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. Pursuant to the Official Rules of the Property Tax Appeal Board, evidence from both parties in support of their respective opinions of the subject's market value as of the assessment date was requested.

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 finds from its analysis of the record that the appellant's 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 22, 2013

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.