



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

APPELLANT: Wal-Mart Stores, Inc.
DOCKET NO.: 08-28506.001-C-3 through 08-28506.002-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wal-Mart Stores, Inc., the appellant, by attorney James P. Regan, of Fisk Kart Katz and Regan, Ltd., Chicago; the Cook County Board of Review (BOR); Forest Park Public School Dist. #91, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, Chicago; and the Village of Forest Park, intervenor, by attorney Matthew G. Holmes of Storino, Ramello & Durkin, Rosemont.

Prior to the hearing the appellant, board of review and Forest Park Public School Dist. #91 reached an agreement as to the correct assessment of the subject property. The Village of Forest Park was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The Village of Forest Park responded to the Property Tax Appeal Board by the established deadline adopting and incorporating the evidence of the BOR. Pursuant to section 1910.99(a) of the rules of the Property Tax Appeal Board the Village of Forest Park is bound by the terms of the stipulation agreement signed by the BOR. (86 Ill.Admin.Code §1910.99(a)). This assessment agreement was presented to and considered by the Property Tax Appeal Board.

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 parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-28506.001-C-3	15-24-101-013-0000	366,719	9,543	\$376,262
08-28506.002-C-3	15-24-101-015-0000	917,567	2,040,640	\$2,958,207

Subject only to the State multiplier as applicable.

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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

Frank J. Huff

Member

Member

Shawn R. Lerbis

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: April 22, 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.