



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

APPELLANT: Ed Simon  
DOCKET NO.: 08-30039.001-C-1  
PARCEL NO.: 13-01-227-020-0000

The parties of record before the Property Tax Appeal Board are Ed Simon, the appellant, by attorney Leslie Hedges, of the Law Offices of Terrence Kennedy, Jr., 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:

**LAND:** \$9,077  
**IMPR.:** \$33,075  
**TOTAL:** \$42,152

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story office building of brick construction containing 1,575 square feet of building area. The structure is approximately 53 years old. The property is located in Jefferson Township, Cook County.

The subject property was the subject matter of appeals before the Property Tax Appeal Board for the prior years under docket numbers 06-28219.001-C-1 and 07-28448.001-C-1. In those appeals the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$42,152 based on the evidence submitted by the parties. The appellant submitted data in support of an inequity contention.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$54,589 was disclosed. The board of review submitted

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<sup>1</sup> The analysis submitted by the appellant was for a property other than subject office building.

sales data on seven comparables to demonstrate the subject's assessment reflected the property's market value.

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 and 2007 assessments. (86 Ill.Admin.Code Sec. 1910.90(i)). The Board also takes notice that 2006, 2007 and 2008 are within the same general assessment period for Jefferson 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 and 2007. 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 decisions.

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: February 24, 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.