



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

APPELLANT: 1st Midwest Bank
DOCKET NO.: 09-22561.001-C-3
PARCEL NO.: 23-01-400-016-0000

The parties of record before the Property Tax Appeal Board are 1st Midwest Bank, the appellant; the Cook County Board of Review by assistant state's attorney William Blyth with the Cook County State's attorney's office in Chicago; as well as the intervenor, North Palos SD 117, by attorney Ares G. Dalianis of Franczek Radelet P.C. in Chicago.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds No jurisdiction and No change 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: \$ 96,148
IMPR.: \$ 582,383
TOTAL: \$ 678,531

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with three buildings used as: a gas station, convenience store, and car wash totaling 9,230 square feet of building area. The buildings were constructed in 2001 and are located on a 54,942 square foot site. The property is classified as a class 5-97, commercial property under the Cook County Real Property Assessment Classification Ordinance. The property is located in Palos Township, Cook County.

The appellant filed the appeal challenging the assessment for the 2009 tax year based on an overvaluation argument. The appellant's petition reflects that there was representation by

Attorney Judd Harris of Chicago, Illinois. Included with the appeal was market value information in the form of an appraisal.

After being notified of the appeal, both the board of review and the intervenor, North Palos School District #117, timely submitted market data in support of the property's assessment.

On October 20, 2014, the Board forwarded notice to all parties that an informal settlement conference was scheduled in this matter for November 12, 2014 at 9:15 A.M. At that time, the board of review and the intervenor appeared, but the appellant failed to appear.

Moreover, the stated attorney for this appellant forwarded correspondence to the Board and the remaining two parties. Said correspondence explicitly stated: that counsel did not represent the aforementioned appellant; that counsel did not prepare any of the documents submitted in this appeal; that if counsel's name was used it was without his permission; and that if there was a signature on the petition it was not his signature. This correspondence was signed by attorney Judd Harris, and in comparison, did not resemble the signature on the appellant's petition.

The intervenor and the board of review verbally moved to dismiss this appeal for flawed, if not, fraudulent pleadings as well as the failure for a legal representative to appear at the settlement conference pursuant to proper notice given. Further, the parties asserted that the Property Tax Appeal Board had no jurisdiction over the appeal.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it does not have jurisdiction over this appeal.

The Board finds that the evidence in this record disclosed that the appellant's petition was flawed and apparently fraudulently filed and that no representative for the appellant appeared at the Board's designated settlement conference.

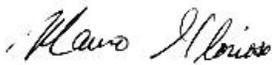
Based on this record, the Property Tax Appeal Board grants the intervenor's and board of review's motion to dismiss the appeal on the basis of a lack of jurisdiction as well as a failure to appear at the settlement conference pursuant to Board notice.

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.

Chairman



Member



Member

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 24, 2015



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.