



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

APPELLANT: Calumet Lubricants Company, LP
DOCKET NO.: 09-30458.001-I-2 through 09-30458.014-I-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Calumet Lubricants Company, LP, the appellant, by attorney Huan Cassioppi Tran of Flanagan|Bilton LLC, Chicago; the Cook County Board of Review; and Thornton Fractional Township High School Dist. 215, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, Chicago.

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
09-30458.001-I-2	30-06-201-021-0000	2,078	1	\$2,079
09-30458.002-I-2	30-06-201-022-0000	1,367	1	\$1,368
09-30458.003-I-2	30-06-201-023-0000	1,367	1	\$1,368
09-30458.004-I-2	30-06-201-024-0000	1,214	1	\$1,215
09-30458.005-I-2	30-06-201-025-0000	590	1	\$591
09-30458.006-I-2	30-06-204-007-0000	9,537	450	\$9,987
09-30458.007-I-2	30-06-204-008-0000	9,406	450	\$9,856
09-30458.008-I-2	30-06-204-009-0000	9,700	1	\$9,701
09-30458.009-I-2	30-06-204-010-0000	5,550	0	\$5,550
09-30458.010-I-2	30-06-204-011-0000	5,490	0	\$5,490
09-30458.011-I-2	30-06-204-012-0000	5,535	0	\$5,535
09-30458.012-I-2	30-06-204-013-0000	5,835	0	\$5,835
09-30458.013-I-2	30-06-204-039-0000	5,304	1	\$5,305
09-30458.014-I-2	30-06-204-040-0000	35,004	1	\$35,005

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with 14 mostly one-story industrial buildings of masonry, metal clad, fiberglass and steel frame construction ranging in age from approximately 14 to 85 years old. The buildings range in size from 61 to 10,571 square

feet of building area resulting in a total building area of 34,469 square feet. The subject property also has 99 above-ground oil and solvent tanks. The subject property has 14 parcels with a total land area of approximately 332,178 square feet. The property is located in Burnham, Thornton Township, Cook County. Four parcels (30-06-204-010-0000 through 30-06-204-013-0000) are classified as class 1 vacant land and are assessed at 10% of market value under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance"). The remaining parcels are classified as class 5-80 and class 5-93 industrial property and are assessed at 25% of market value under the Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$530,000 as of January 1, 2008. The appellant also submitted a copy of the final decision issued by the Cook County Board of Review establishing a total assessment for the subject property of \$284,837. The subject's total assessment reflects a market value of \$1,273,808 when applying the Ordinance levels of assessments for the respective classes of property. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

In correspondence the intervenor stated it was adopting the evidence submitted by the board of review.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record is the appraisal submitted by the appellant estimating the subject property had a market value of \$530,000 as of January 1, 2008. The Board finds the subject's assessment reflects a market value greater than the appraised value presented by the

appellant. Neither the board of review or the intervenor submitted any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) and 1910.60(e) of the rules of the Property Tax Appeal Board and are found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code 1910.40(a), 1910.60(e) & 1910.69(a). Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$530,000 as of January 1, 2009. Since market value has been determined the 10% level of assessment for class 1 property and the 25% level of assessment for industrial property under the Ordinance shall apply. 86 Ill.Admin.Code 1910.50(c)(3).

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: July 20, 2012



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.