



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

APPELLANT: Chicago Sweetners  
DOCKET NO.: 09-31003.001-I-2 through 09-31003.009-I-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Chicago Sweetners, the appellant, by attorney Edward M. Burke of Klafter & Burke, 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
09-31003.001-I-2	20-06-100-043-0000	31,058	0	\$31,058
09-31003.002-I-2	20-06-100-060-0000	1,895	0	\$1,895
09-31003.003-I-2	20-06-100-115-0000	228,887	331,117	\$560,004
09-31003.004-I-2	20-06-104-009-0000	3,409	11	\$3,420
09-31003.005-I-2	20-06-104-010-0000	2,912	257	\$3,169
09-31003.006-I-2	20-06-104-011-0000	2,912	257	\$3,169
09-31003.007-I-2	20-06-104-012-0000	2,912	257	\$3,169
09-31003.008-I-2	20-06-104-013-0000	2,912	257	\$3,169
09-31003.009-I-2	20-06-104-020-0000	14,656	1,293	\$15,949

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject matter of this appeal is comprised of nine parcels with multiple classification codes under the Cook County Real Property Assessment Classification Ordinance (hereinafter Ordinance). Property characteristic sheets contained in this record describe three parcels as Class 1-00 or Class 2-01 property, which are to be assessed at 10% of fair cash value under the Ordinance. Property characteristic sheets contained in this record describe six parcels as Class 5-50, 5-80, 5-93, 6-51, 6-63, and 6-70 property, which are to be assessed at 25% of fair cash value under the Ordinance.

The subject parcels total 407,348 square feet of land area. The subject parcels are improved with a part one-story and part two-story masonry office and warehouse facility. The structure was built in approximately 1935 with an addition in 1999. The building has an effective age of 35 years. The subject parcels are located in Chicago, Lake Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of its fair market value. In support of this claim, the appellant submitted an appraisal report wherein the subject property was estimated to have a fair market value of \$2,500,000 as of January 1, 2009.

The appellant also submitted the final decisions issued by the Cook County Board of Review, wherein the subject parcels total assessment of \$879,123 was disclosed. The three Class 1-00 or 2-01 parcels have assessments totaling \$36,382, which reflects an estimated market value of \$363,820 using the Ordinance level of assessment for Class 1 and 2 property of 10%. The six other parcels have assessments totaling \$842,741, which reflect an estimated market value of \$3,370,964 using the Ordinance level of assessment for Class 5B and 6B property of 25%. Therefore, the subject parcels' total assessment reflects an estimated market value of \$3,734,784.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

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 further finds a reduction in the assessment of the subject property is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessment. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant argued the subject's assessment was not reflective of its fair market value based on an appraisal report, wherein the subject property was estimated to have a fair market value of \$2,500,000 as of January 1, 2009. The board of review did not submit any valuation evidence to support its assessment of the

subject property or refute the value conclusion contained in the appellant's evidence as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Thus, the Board of review was found to be in default. (86 Ill.Admin.Code §1910.69(a)). The subject property's total assessment reflects an estimated market value of \$3,734,784, which is considerably greater than the appraisal submitted by the appellant. Therefore, a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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: May 18, 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.