FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lehigh Hanson
DOCKET NO.: 09-31086.001-I-2 through 09-31086.018-I-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lehigh Hanson, the appellant, by attorney Peter D. Verros of Verros, Lafakis & Berkshire, P.C., Chicago; the Cook County Board of Review; and LaGrange School District No. 105 and Lyons Twsp. HSD 204, the intervenors, by attorney Ares G. Dalianis of Franczek Radelet, P.C., Chicago.

Prior to the hearing, the appellant and board of review reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

By letter dated March 6, 2012, the intervenors were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The intervenors responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment agreement.

After requesting and being granted two additional extensions on May 29, 2012 and August 17, 2012 to file valuation evidence in support of the intervenors' position regarding the subject's correct assessed valuation, by letter dated September 17, 2012, the intervenors adopted and affirmed the valuation evidence and other materials filed by the Cook County Board of Review in support of their Notes on Appeal. (See 86 Ill.Admin.Code §1910.99(a)).

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 appeal. The Property Tax Appeal Board further finds a reduction in the subject's assessment is warranted.

The appellant and board of review reached an agreement as to the correct assessment of the subject property. The intervenors rejected the proposed assessment agreement reached between the appellant and board of review, but then subsequently adopted the evidence or lack thereof submitted by the board of review. Section 1910.99(a) of the rules of the Property Tax Appeal Board provides:

> Any party to an appeal before the Property Tax Appeal Board is allowed to adopt the evidence of any other party to the appeal; however, if a party adopts the evidence of another party, the adopting party shall be precluded from withholding its authorization for settlement of an appeal if the party with whom it adopted evidence reaches an agreement in the pending appeal. The adopting party shall be bound by the terms of the stipulation or agreement. (86 Ill.Admin.Code §1910.99(a))

Based on this record, the Property Tax Appeal Board finds that the agreement of between the appellant and board of review is supported by the evidence contained in this record. Therefore, the correct assessed valuation[1] of the subject property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-31086.001-I-2	18-10-100-012-0000	8,439	1	$8,440
09-31086.002-I-2	18-10-100-015-0000	105,125	38,336	$143,461
09-31086.003-I-2	18-10-100-016-0000	25,722	1	$25,723
09-31086.004-I-2	18-10-100-017-0000	7,437	1	$7,438
09-31086.005-I-2	18-10-100-018-0000	17,924	3	$17,927
09-31086.006-I-2	18-10-100-019-0000	111,448	9	$111,457
09-31086.007-I-2	18-10-100-021-0000	15,722	2	$15,724
09-31086.008-I-2	18-10-100-024-0000	16,638	1,736	$18,374
09-31086.009-I-2	18-10-100-027-0000	14,191	1,628	$15,819
09-31086.010-I-2	18-10-200-006-0000	10,681	1,791	$12,472
09-31086.011-I-2	18-10-200-007-0000	3,401	0	$3,401
09-31086.012-I-2	18-10-300-009-0000	12,121	552	$12,673
09-31086.013-I-2	18-10-300-010-0000	7,245	706	$7,951
09-31086.014-I-2	18-10-300-011-0000	48,424	106	$48,530
09-31086.015-I-2	18-10-300-022-0000	463,478	428	$463,906
09-31086.016-I-2	18-10-300-023-0000	463,478	252	$463,730
09-31086.017-I-2	18-10-300-033-0000	367,140	0	$367,140
09-31086.018-I-2	18-10-300-034-0000	138,346	0	$138,346

Subject only to the State multiplier as applicable.

(Continued on Page 3)

[1] The Board takes notice that the stipulation between the appellant and board of review included parcel 18-10-100-028-0000. The Board finds this parcel was not part of the original appeal submitted by the appellant nor did the record contain a Cook County Board of Review decision for this parcel as to confer jurisdiction. Therefore, the Board does not have jurisdiction and will not issue a decision with respect to parcel 18-10-100-028-0000.

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: November 30, 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.