



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

APPELLANT: Calumet Lubricants Company
DOCKET NO.: 10-30241.001-I-2 through 10-30241.014-I-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Calumet Lubricants Company, the appellant, by attorney Michael G. Flanagan of Flanagan|Bilton LLC, 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
10-30241.001-I-2	30-06-201-021-0000	1,684	395	\$2,079
10-30241.002-I-2	30-06-201-022-0000	1,030	338	\$1,368
10-30241.003-I-2	30-06-201-023-0000	1,030	338	\$1,368
10-30241.004-I-2	30-06-201-024-0000	968	247	\$1,215
10-30241.005-I-2	30-06-201-025-0000	480	111	\$591
10-30241.006-I-2	30-06-204-007-0000	3,834	6,153	\$9,987
10-30241.007-I-2	30-06-204-008-0000	3,760	6,096	\$9,856
10-30241.008-I-2	30-06-204-009-0000	9,198	503	\$9,701
10-30241.009-I-2	30-06-204-010-0000	5,550	0	\$5,550
10-30241.010-I-2	30-06-204-011-0000	5,490	0	\$5,490
10-30241.011-I-2	30-06-204-012-0000	5,535	0	\$5,535
10-30241.012-I-2	30-06-204-013-0000	5,835	0	\$5,835
10-30241.013-I-2	30-06-204-039-0000	2,301	3,004	\$5,305
10-30241.014-I-2	30-06-204-040-0000	13,891	21,114	\$35,005

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with fourteen industrial buildings with eleven buildings ranging in age from approximately 11 to 85 years old. Three buildings were described as "old" and abandoned. The buildings were primarily one-story masonry structures on slab foundations, three buildings were one-story metal clad structures on slab foundations and one building was a part one-story and part two-story building. The buildings ranged in size from 61 to 10,571 square feet of building area with ceiling heights ranging from 6.5 feet to 22 feet. The property has 6,833 square feet of office area. The property is also improved with 99 storage tanks that range in size from 1,050 to 420,000 gallons of storage capacity. The property has 330,008 square feet of land and is located in Burnham, Thornton Township, Cook County. Four of the parcels are classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") with a level of assessment for the 2010 tax year of 10%. The remaining parcels are classified as class 5-80 and 5-93 industrial property with an Ordinance level of assessment for the 2010 tax year of 25%.

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 appraiser indicated within the report only ten of the buildings had value and utility with a total building area of approximately 39,469 square feet. The appraiser separately valued the storage tanks in estimating the market value of the subject property. 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 of \$284,837, which reflects a market value of approximately \$1,273,808 using the Ordinance level of assessments for the respective classes of property. Based on this evidence the appellant requested the subject's assessment be reduced.

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

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); 86 Ill.Admin.Code §1910.63(e). 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. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is 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) & §1910.69(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, 2010. Since market value has been determined the respective Ordinance levels of assessment shall apply.

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 18, 2014



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.