



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

APPELLANT: Harvey Cement Products, Inc.
DOCKET NO.: 09-31654.001-I-1 through 09-31654.045-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Harvey Cement Products, Inc., the appellant(s), by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; 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
09-31654.001-I-1	29-20-111-029-0000	708	1,626	\$ 2,334
09-31654.002-I-1	29-20-111-030-0000	708	1,626	\$ 2,334
09-31654.003-I-1	29-20-111-031-0000	391	0	\$ 391
09-31654.004-I-1	29-20-111-032-0000	391	0	\$ 391
09-31654.005-I-1	29-20-111-033-0000	391	0	\$ 391
09-31654.006-I-1	29-20-111-034-0000	391	0	\$ 391
09-31654.007-I-1	29-20-111-035-0000	391	0	\$ 391
09-31654.008-I-1	29-20-111-041-0000	388	0	\$ 388
09-31654.009-I-1	29-20-111-042-0000	388	0	\$ 388
09-31654.010-I-1	29-20-111-043-0000	388	0	\$ 388
09-31654.011-I-1	29-20-111-044-0000	388	0	\$ 388
09-31654.012-I-1	29-20-111-045-0000	525	0	\$ 525
09-31654.013-I-1	29-20-111-053-0000	2,349	0	\$ 2,349
09-31654.014-I-1	29-20-111-054-0000	2,078	0	\$ 2,078
09-31654.015-I-1	29-20-112-013-0000	809	41	\$ 850
09-31654.016-I-1	29-20-112-014-0000	809	41	\$ 850
09-31654.017-I-1	29-20-112-015-0000	1,675	917	\$ 2,592
09-31654.018-I-1	29-20-112-016-0000	809	406	\$ 1,215
09-31654.019-I-1	29-20-112-017-0000	809	430	\$ 1,239
09-31654.020-I-1	29-20-112-018-0000	809	530	\$ 1,339
09-31654.021-I-1	29-20-112-019-0000	809	455	\$ 1,264
09-31654.022-I-1	29-20-112-020-0000	809	554	\$ 1,363
09-31654.023-I-1	29-20-112-021-0000	809	530	\$ 1,339
09-31654.024-I-1	29-20-112-022-0000	809	604	\$ 1,413
09-31654.025-I-1	29-20-112-023-0000	809	604	\$ 1,413
09-31654.026-I-1	29-20-112-024-0000	809	604	\$ 1,413

09-31654.027-I-1	29-20-112-030-0000	809	138	\$ 947
09-31654.028-I-1	29-20-112-031-0000	809	41	\$ 850
09-31654.029-I-1	29-20-112-032-0000	809	41	\$ 850
09-31654.030-I-1	29-20-112-033-0000	809	41	\$ 850
09-31654.031-I-1	29-20-112-034-0000	809	41	\$ 850
09-31654.032-I-1	29-20-112-035-0000	809	41	\$ 850
09-31654.033-I-1	29-20-112-036-0000	925	41	\$ 966
09-31654.034-I-1	29-20-112-037-0000	809	41	\$ 850
09-31654.035-I-1	29-20-112-038-0000	809	41	\$ 850
09-31654.036-I-1	29-20-112-039-0000	809	41	\$ 850
09-31654.037-I-1	29-20-112-040-0000	809	376	\$ 1,185
09-31654.038-I-1	29-20-112-041-0000	809	604	\$ 1,413
09-31654.039-I-1	29-20-112-042-0000	809	587	\$ 1,396
09-31654.040-I-1	29-20-112-043-0000	791	546	\$ 1,337
09-31654.041-I-1	29-20-112-044-0000	719	514	\$ 1,233
09-31654.042-I-1	29-20-112-045-0000	658	339	\$ 997
09-31654.043-I-1	29-20-112-046-0000	598	288	\$ 886
09-31654.044-I-1	29-20-112-047-0000	531	31	\$ 562
09-31654.045-I-1	29-20-112-050-0000	11,103	219	\$ 11,322

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story building of masonry construction with 21,429 square feet of building area. The building is 57 years old. The property has a 124,200 square foot site, and is located in Harvey, Thornton Township, Cook County. The subject is classified as a class 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$285,000 as of January 1, 2008.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,844. The subject's assessment reflects a market value of \$516,060, or \$24.08 per square foot of building area, including

land, when applying the 2009 blended level of assessment for the subject of 20.51%.

Conclusion of Law

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. 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 best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$285,000 as of the assessment date at issue. Since market value has been established the 2009 blended level of assessment for the subject of 20.51% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)-(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.



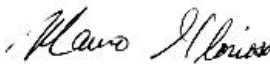
Chairman



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: February 20, 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.