



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

APPELLANT: Lakeshore Waste Services, LLC
DOCKET NO.: 10-25475.001-I-3 through 10-25475.002-I-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lakeshore Waste Services, LLC, the appellant, by attorney Leslie Hedges, of Law Offices of Terrence Kennedy Jr. in Chicago; the Cook County Board of Review; and the Niles Twp. H.S.D. #219 intervenor, by attorney Michael J. Hernandez of Franczek Radelet P.C. in Chicago.

The record in this appeal contains a proposed assessment for the subject property submitted by the appellant and the board of review. The intervenor was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The Property Tax Appeal Board's notice to the intervenor was mailed on September 19, 2014, setting a deadline for the intervenor to respond of October 19, 2014. The Property Tax Appeal Board received a letter from the intervenor rejecting the stipulation reached between the appellant and the board of review. This letter was postmarked and dated November 25, 2014, which is well over a month after the October 19, 2014 deadline. Therefore, in accordance with 86 Ill.Admin.Code § 1910.55(c), the Property Tax Appeal Board "shall issue a decision in accordance with the stipulation," as intervenor did not timely respond to the Property Tax Appeal Board by the established deadline.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.¹ The Board

¹ The Property Tax Appeal Board notes that the appellant's original submission only had two PINs listed: 10-20-302-011-0000 and 10-20-302-033-0000. The stipulation included one additional PIN: 10-20-302-034-0000. Since this additional PIN was not included in the appellant's original submission, the Property Tax Appeal Board has no jurisdiction to determine the correct assessment for it. Therefore, this decision only addresses the two PINs which were included in the appellant's original submission.

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finds that the assessed valuation proposed by the appellant and the board of review is appropriate.

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
10-25475.001-I-3	10-20-302-011-0000	101,391	148,246	\$ 249,637
10-25475.002-I-3	10-20-302-033-0000	143,850	148,817	\$ 292,667

Subject only to the State multiplier as applicable.

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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.

Ronald R. Cuit

Chairman

Tracy A. Huff

Member

Mario Morris

Member

J.R.

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: January 23, 2015

Allen Castrovillari

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.