



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

APPELLANT: Baran Funeral Home, LTD.
DOCKET NO.: 12-30044.001-R-1 through 12-30044.009-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Baran Funeral Home, LTD., the appellant, by attorney Michael E. Crane, of Crane and Norcross in 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
12-30044.001-R-1	13-29-415-021-0000	2,735	47	\$2,782
12-30044.002-R-1	13-29-415-022-0000	2,790	62	\$2,852
12-30044.003-R-1	13-29-415-023-0000	2,790	60	\$2,850
12-30044.004-R-1	13-29-415-024-0000	2,790	62	\$2,852
12-30044.005-R-1	13-29-415-025-0000	5,580	8,795	\$14,375
12-30044.006-R-1	13-29-415-026-0000	2,790	8,795	\$11,585
12-30044.007-R-1	13-29-415-027-0000	2,790	5,981	\$8,771
12-30044.008-R-1	13-29-415-028-0000	2,790	5,981	\$8,771
12-30044.009-R-1	13-29-415-029-0000	2,790	5,629	\$8,419

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a funeral home containing approximately 13,337 square feet of building area. The subject's masonry structure was built from 1964 to 1984 and is situated on 9 parcels containing a total of 30,939 square feet of land area. The subject is located in Jefferson Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. The evidence disclosed the subject was advertised for sale for \$889,000 and on the market for at least 55 days, with no buyers. The appellant also submitted a copy of the subject's 2012 Notice of Final Decision issued by the Cook County Board of Review depicting a total assessment for the subject of \$103,059 which reflects a market value of \$1,030,590 for class 2-90 property under the Cook County Classification ordinance of 10%. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board. The appellant is requesting an assessment to reflect a market value of \$632,570.

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.

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 appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board and is found to be in default. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property 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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.