



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

APPELLANT: Sims Metal Management, Inc.  
DOCKET NO.: 14-25558.001-C-1 through 14-25558.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sims Metal Management, Inc., the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd. 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
14-25558.001-C-1	26-05-117-012-0000	16,117	74	\$16,191
14-25558.002-C-1	26-05-301-007-0000	93,808	1,958	\$95,766

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) contesting the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1-story, 26,520 square foot industrial scrap metal recycling facility built in 1969. The property has a 281,859 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 5-80, 5-87 and 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with sites that range in size from 1,500 to 1,604,750 square feet of land area. The comparables have land assessments

that ranged from \$656 to \$501,484 or from \$.31 to \$.44 per square foot of land area. The appellant indicated the assessments reflect market values ranging from \$1.25 to \$1.75 per square foot of land area. The appellant requested the subject's land assessment be reduced to reflect a market value of \$1.56 per square foot of land area for a total land assessment of \$109,925.

The appellant submitted a copy of the decision issued by the Cook County Board of Review disclosing a total assessment for the subject property of \$160,577. The subject property has a land assessment of \$158,545 or \$.56 per square foot of land area.

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.

#### Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be the comparables submitted by the appellant. These comparables had improvement assessments that ranged from \$.31 to \$.44 per square foot of land area. The subject's land assessment of \$.56 per square foot of land area falls above the range established by the only comparables in this record. 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 evidence as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and finds the board of review 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 Board finds a reduction to the subject's assessment commensurate with the appellant's request is appropriate.

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.

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Chairman



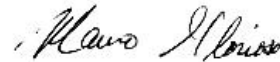
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Member



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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: March 18, 2016



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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.