



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

APPELLANT: Thomas D. Grusecki  
DOCKET NO.: 05-20755.001-R-1  
PARCEL NO.: 15-01-310-011-0000

The parties of record before the Property Tax Appeal Board are Thomas D. Grusecki, the appellant(s), by attorney James Boyle, of Crane & 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:

**LAND:** \$19,872  
**IMPR.:** \$0  
**TOTAL:** \$19,872

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 18,400 square feet of land. The improvement on the property was demolished. The appellant argued the fair market value is not accurately reflected in the assessed value.

In support of this argument, the appellant, via counsel, submitted a copy of the demolition permit issued by Cook County on December 9, 2004 for a demolition date between December 22 and December 31, 2004. In addition, the appellant presented an affidavit stating the property was demolished in December 2004 and a photograph of the property from 2006 showing a partially constructed improvement. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$117,959 was disclosed. Of this amount, \$98,087 was allocated to the improvement. In support of the subject's assessment, the board of review presented property characteristic printouts and assessment

information on four properties suggested as comparable to the subject and located within the subject's neighborhood. The properties consist of two-story, frame, masonry or frame and masonry, single-family dwellings. The properties range: in age from 67 to 112 years; in size from 2,370 to 3,192 square feet of living area; and in improvement assessments from \$26.30 to \$27.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that no improvement existed on the subject property during the 2005 assessment year. He asserted this was established by the demolition permit, affidavit and 2006 photograph.

The board of review's representative, Michael LaCalamita, testified that he had no personal knowledge as to the assessment in 2006.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

The PTAB finds the appellant submitted sufficient evidence to show that no improvement existed on the subject property for the 2005 tax year. The evidence shows that the improvement was demolished in 2004 and a photograph of the subject in 2006 shows a partially complete improvement. Therefore, the PTAB finds that no improvement existed for the 2005 assessment year and that a reduction in the subject's improvement assessment is warranted.

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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: June 18, 2010

*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.