



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

APPELLANT: Malgorzata Nikolajuk
DOCKET NO.: 05-21706.001-R-1
PARCEL NO.: 10-19-321-024-0000

The parties of record before the Property Tax Appeal Board are Malgorzata Nikolajuk, the appellant(s), by attorney Renata Szczygiel Seward, of Seward & Szczygiel, P.C. of Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 27,619
IMPR.: \$ 0
TOTAL: \$ 27,619

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant parcel of land totaling 7,498 square feet. The appellant, via counsel, initially argued that the appellant's tax bill erroneously included a building value cited on the subject; and secondly, argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

The appellant's initial argument is that there was an absence of improvements on the subject property for tax year 2005. This assertion is supported by the evidence in totality, wherein both the appellant's printouts as well as the board of review's printouts reflect that the subject is assessed as vacant land for tax year 2005.

In support of the market value argument, the appellant's attorney argued that the land assessment increased from the tax year 2003 to the tax year 2004 by approximately \$20,000. The appellant

testified that she purchased one of four vacant parcels, which the seller had subdivided into four parcels from one solitary land parcel. She stated that each of the four purchasers individually developed each vacant parcel. She indicated that it took her husband and herself over one year to develop the property. She further stated that the Village of Niles authorized a building permit for the appellants to develop the subject sometime in February, 2005. The appellant further argued that the property's tax bills were erroneous for prior tax years.

As to the tax bills, the appellant had submitted into evidence copies of the subject's 2004 and 2005 tax bills, which both identify the subject as vacant land classified under the Cook County Ordinance as within the 1-00 classification.

In support of prior testimony, the appellant had also submitted recent sale data reflecting that the subject was purchased on October 7, 2003 for the price of \$190,000 as a vacant lot. The data reflected that the sale was not between related parties and that the property was advertised for sale on the open market with signage on the subject lot. In addition, the appellant submitted copies of settlement statements and closing statements relating to the purchase of the subject property in October, 2003, for the purchase price of \$190,000.

At hearing, the appellant's attorney further moved to admit Appellant's Hearing Exhibit #1, which is a certificate of occupancy issued by the Village of Niles for the subject property dated May 19, 2006. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$27,619 for tax year 2005. The subject's assessment reflects a market value of \$125,541 for tax year 2005 using the level of assessment for Class 1, vacant property as determined by the Cook County Ordinance level of assessment of 22% for tax year 2005.

The board of review also submitted an empty grid analysis with a hand-written statement that the property was vacant in 2005 and that there were no comparables available. Further, at hearing, the board of review's representative testified that the triennial reassessment year for the subject property was tax year 2004, wherein the reassessment caused an increase in the subject's total assessment. He also stated that vacant land in Cook County is assessed at a level of assessment at 22% of market value. As a result of its analysis, the board requested confirmation of the subject's assessment.

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.

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, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 not warranted.

The PTAB finds that the parties' evidence, in totality, does not dispute the classification of the subject property as vacant land. The property's tax bills, the property's assessor database printouts, and the appellant's closing documents all reflect that the subject property was accorded a vacant land assessment from tax year 2004 through 2005.

As to the appellant's argument that the subject's assessment increased from tax year 2003 to the tax year 2004, the appellant failed to provide any evidence supporting that said assessment increase at the beginning of the subject's triennial reassessment year was not warranted. Therefore, the PTAB finds this argument unpersuasive. It was further noted that at hearing the appellant was reviewing documentation related to a different property index number when arguing that the subject had been accorded an improvement assessment.

In determining the fair market value of the subject property, the PTAB finds the best evidence to be the appellant's data regarding the subject's recent purchase of the subject as vacant land, which supports the property's current assessment. Therefore, the PTAB finds that the subject property's assessment is supported by the evidence in the record; and therefore, the PTAB finds that a reduction in the subject's assessment is not 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: November 25, 2009

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.