



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

APPELLANT: Stanley Siembida
DOCKET NO.: 07-29143.001-R-1
PARCEL NO.: 17-04-143-012-0000

The parties of record before the Property Tax Appeal Board are Stanley Siembida, the appellant, by attorney James A. Field, of Field and Goldberg, LLC in 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: \$ 18,105
IMPR.: \$ 52,959
TOTAL: \$ 71,064

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 2,760 square feet of land improved with a 120-year old, two-story, masonry, mixed-use building. The improvement contains 3,790 square feet of building area including two apartments and one commercial unit.

The appellant raised two arguments: first, that there was unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment due to a partial vacancy within the subject property as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as photographs for four suggested comparables. The properties were improved with a two-story or three-story, mixed-use buildings with either masonry or frame and masonry exterior construction. They ranged: in age from 99 to 122 years; in improvement size from 3,250 to 8,427 square feet of living area; and in improvement assessments from \$8.35 to \$12.38 per square foot. Amenities vary per property. The subject's improvement assessment is \$13.97 per square foot of building area.

As to the overvaluation argument, the appellant asserted that the subject suffered from vacancy. In support of this assertion, an affidavit was submitted wherein the affiant stated that the commercial unit was vacant from January through August of 2007. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that he had no personal knowledge as to whether the subject was purchased as vacant in August, 2004.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$71,064. This assessment reflected a total market value of \$707,809 or \$186.76 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2007 of 10.04% for class 2 property, as is the subject. The board grid analysis reflects that the subject was purchased in August, 2004, for a price of \$420,000. Further, the subject's property characteristic printout reflects that the subject is not an owner-occupied property and that permits dated August, 2006, were issued for major new construction.

In addition, the board of review submitted descriptive and assessment data relating to four suggested comparables. The properties are improved with a two-story or three-story, masonry, mixed-use building with a partial basement. The improvements range: in age from 39 to 128 years; in improvement size from 3,300 to 4,239 square feet of building area; in units from three to four; and in improvement assessments from \$15.58 to \$17.00 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board's representative rested on the written evidence submissions, while testifying that he had no personal knowledge of either whether the subject sold in an arm's length transaction or whether the board of review accorded assessment reductions based upon property vacancy.

After considering the arguments and/or testimony as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds that the appellant has not met this burden.

The Board finds that appellant's comparable #2 as well as the board of review's comparables #1 through #3 are most similar to

the subject in style, exterior construction, improvement size and age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$12.38 to \$17.00 per square foot of building area. The subject's improvement assessment at \$13.97 per square foot is within the range established by these comparables. Therefore, the Board finds no reduction is warranted based upon this issue.

As to the appellant's second issue, when market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The Board finds that the subject's sale occurred in August, 2004; however, there was no evidence either that this sale was an arm's length transaction or that the property was vacant at the time of purchase. Moreover, the subject's printouts reflect that the owner obtained permits in August, 2006, for major new construction; however, there was no information as to whether this construction, if any, was undertaken. Further, there was no market data submitted to support the appellant's vacancy argument. Overall, the Board finds that the appellant submitted less than definitive data on this issue. Therefore, the Board finds that a reduction 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

Frank J. Huff

Member

Mark Morris

Member

JR

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: May 24, 2013

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.