



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

APPELLANT: Lech Siebyla
DOCKET NO.: 07-30002.001-R-1
PARCEL NO.: 01-07-300-020-0000

The parties of record before the Property Tax Appeal Board are Lech Siebyla, the appellant(s); 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: \$ 27,085
IMPR.: \$ 35,642
TOTAL: \$ 62,727

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 225,717 square foot parcel improved with a four-year-old, two-story, single-family dwelling of masonry construction containing 3,075 square feet of living area and located in Barrington Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a three-car attached garage.

The appellant appeared before the Property Tax Appeal Board claiming that the subject's fair market value is not accurately reflected in its assessment based on recent construction costs. The appellant stated that the subject's land was purchased in May 2002 for \$225,000 but provided no supporting documentation. Additionally, the appellant provided a sworn contractor's statement dated September 17, 2004 for the building expenses totaling \$355,000. The appellant testified that a family member acted as the general contractor but that all fees, labor and

costs associated with the construction are included in the itemized expense statement. The appellant also testified that a certificate of occupancy was issued on September 27, 2004 and provided a copy of the permit. The appellant further testified that construction on the subject began in 2003, continued throughout 2004 with occupancy in September 2004. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$87,662 was disclosed. The assessment reflects a total market value of \$873,127 for the subject, when the 2007 Illinois Department of Revenue's three-year median level of assessments of 10.04% for Class 2 property, such as the subject, is applied. The subject's improvement assessment is \$60,577 or \$19.70 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,556 to 3,437 square feet of living area and range in age from 29 to 52 years. The comparables contain three or three and one-half bathrooms, a finished or unfinished basement, central air-conditioning, from one to four fireplaces and a multi-car garage. The improvement assessments range from \$20.11 to \$23.97 per square foot of living area. The board's evidence was silent as to the appellant's market value argument.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 arms-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 the appellant has met this burden and a reduction is warranted.

The appellant appeared before the Property Tax Appeal Board claiming that the subject's fair market value is not accurately reflected in its assessment based on recent construction costs. The appellant stated that the subject's land was purchased in May 2002 for \$225,000; however, this is nearly four and one-half years prior to the January 1, 2007 assessment data at issue in this appeal. The Board finds the appellant failed to establish the current market value for the land. Therefore, the Board finds no reduction in the subject's land assessment is warranted.

Next, the Property Tax Appeal Board finds the best evidence of market value for the improvement is the sworn contractor's statement dated September 17, 2004 for the building expenses totaling \$355,000. The appellant testified that construction on the subject began in 2003, continued throughout 2004 with occupancy in September 2004. The Board finds that the board of review did not present any evidence or argument refuting the appellant's claim. Moreover, the board of review's evidence does not address the appellant's market value argument. Thus, the Board finds that the subject improvement had a fair market value of \$355,000 as of January 1, 2007. Since fair market value has been established, the 2007 Illinois Department of Revenue's three-year median level of assessments of 10.04% for Class 2 property shall apply and a reduction 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 P. 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: April 23, 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.