



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

APPELLANT: Marian P. Pierog  
DOCKET NO.: 08-20097.001-R-1 through 08-20097.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marian P. Pierog, the appellant(s), by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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
08-20097.001-R-1	15-35-205-006-0000	9,280	15,115	\$24,395
08-20097.002-R-1	15-35-205-007-0000	4,640	30,689	\$35,329

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels of land totaling 12,000 square feet of land and improved with a 31-year old, three-story, masonry, multi-family dwelling containing 6,900 square feet of living area and five apartment units. The appellant argues that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted a brief asserting that the subject property received significant damage when the Des Plaines River overflowed and flooded the subject property. To support this, the appellant included copies of: an evacuation notice from the Riverside Fire

Department dated September 13, 2008; a notice that the flooding event was declared a disaster by FEMA; a letter stating that the residents of the subject's street could not return to their homes until September 22, 2008; color photographs of the interior and exterior of the subject; an invoice dated November 18, 2008 for \$42,420.00 in repair work; and income and expense statements for 2005 through 2007. The appellant requests a reduction in the assessment to reflect the repair costs in the subject's market value.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$61,011. The subject's final assessment reflects a fair market value of \$635,531 using the Illinois Department of Revenue's 2008 three year median level of assessment for class 2 property of 9.6%.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on two properties. These properties are described as two-story, masonry, multi-family dwellings. The properties are 34 and 52 years old, contain 3,900 and 2,534 square feet of living area, and have improvement assessments of \$10.40 and \$11.90 per square foot of living area. As a result of this 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 (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).

In the instant case, the PTAB finds that the appellant submitted sufficient evidence to show that the subject's improvement became uninhabitable on September 13, 2008 when all residents of the building were ordered to evacuate and remain so until September 22, 2008 when residents were allowed to return. The PTAB finds the appellant failed to show that the damage to the subject property caused by the flooding diminished the subject's

market value by the repair costs. Nor did the appellant prove that the subject was uninhabitable after September 22, 2008, the date the appellant was allowed to return to the subject. Therefore, the PTAB finds the subject was uninhabitable for 10 days and a reduction in the assessment to reflect this 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.



Chairman



Member



Member



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: January 24, 2014



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.