



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

APPELLANT: Andrzej Gasienica  
DOCKET NO.: 08-25567.001-R-1 through 08-25567.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andrzej Gasienica, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-25567.001-R-1	19-33-321-021-0000	6,613	33,372	\$39,985
08-25567.002-R-1	19-33-321-022-0000	6,628	33,836	\$40,464

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains two parcels. As of the 2012 hearing date. Parcel 19-33-321-021-0000 (hereinafter parcel #1) consists of 6,614 square feet of land improved with a two-story, single family dwelling of frame and masonry construction. The home contains 2,930 square feet of living area. Features include a full basement finished with a recreation room, air conditioning, a fireplace, and a two-car garage. Parcel 19-33-321-022-0000 (hereinafter parcel #2) consists of 6,629 square feet of land improved with a two-story, single-family masonry dwelling. The home contains 2,892 square feet of living area. Features include a full unfinished basement, air conditioning, a fireplace, and a two-car garage. Both properties are located on Burbank, Stickney Township, Cook County. The size of the buildings are based upon conceptual development plans dated April 30, 2009 submitted by the appellant as well as the board of review printouts which reflect a date of August 9, 2010.

In support of the market value argument, the appellant argued that her appeal is based on recent construction. In Section VI or page 4 of the petition, the appellant reported the dwelling on

parcel #1 was erected in July 2009; the land was purchased in October 2004 for \$35,000; and the building(s) were constructed for \$135,400. The appellant further reported that an occupancy permit had not yet been issued as of the filing of the 2008 appeal. The appellant also included four copies of water/sewer bills for the two properties; a letter from the City of Burbank Buildings Department reporting that the property at 5444 W 84<sup>th</sup> Street was not completed as of April 30, 2009 noting the final inspection had not been completed and the occupancy certificate had not yet been issued by the city; and a notarized statement by the owner, Christine Gasienica of Mac Construction reporting the total cost of new construction of a single-family home at 5440 W 84<sup>th</sup> Street was \$135,400. The appellant also submitted a letter from John Ligas, broker with Housecenter realty, Inc. who in July 2009 estimated the value of 5444, 5450, 5470 W 84<sup>th</sup> Street to be in the range of \$50,000.

At hearing, the appellant testified that the property was completed in February 2012. Appellant provided testimony that she is the owner of Mac Construction and was the general contractor for the construction of her property. The appellant was repeatedly asked during the hearing to describe the full construction costs, including labor. The appellant testified that the total costs of construction were outlined in the record and that the costs for labor were included in the itemized list that she created herself, as general contractor.

Based on this evidence, the appellant requested a reduction in the assessment of parcel #1 to \$5,819 for the land only and a reduction for parcel #2 to \$10,822.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of parcel #1 was \$39,985 and the final total assessment of parcel #2 was \$40,464. The total assessment of the subject properties reflect market values of approximately \$416,510 and \$421,500, respectively, using the 2008 three-year median level of assessments for Class 2 property in Cook County of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50 (2) (A).

As to parcel #1, the board of review presented four equity comparables in a grid analysis. These properties are described as two-story, frame and masonry, single-family dwellings that are seven years old. These comparables contain two and one half-baths, a full unfinished basement, one fireplace, a two-car garage, and 2,772 to 3,013 square feet of living area. The properties have improvement assessments that range from \$12.59 to \$13.10 per square feet of living area. The board of review also provided other than another printout of the 20 sales referenced above. Based on this evidence, the board of review requested confirmation of the subject's properties' assessments.

In rebuttal, the appellant submitted copies of the Cook County Assessor's Office printouts for the 2010 tax year while asserting this qualified the subject for the model home exemption. This

resulted in a reduction which the appellant argues should be retroactive and apply to years 2007, 2008, and 2009. The appellant's one-page written rebuttal correspondence asserts that her comparables match the subject in opposition to the board of review's comparables; however, the appellant's rebuttal fails to include any such data for any comparables.

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. When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

At hearing, the appellant was repeatedly asked to provide the total costs for labor. The appellant refused to provide such information. Moreover, despite repeated questions from the Administrative Law Judge, the appellant's evasive responses failed to indicate precisely what improvements, if any, were located on the subject's parcels as of the assessment date of January 1, 2008. Therefore, the Board concludes that the appellant has not provided sufficient evidence to warrant a reduction nor has the appellant proven the value of the property by a preponderance of the evidence which is her burden.

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.



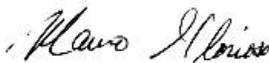
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Chairman



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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 30, 2012



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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.