



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

APPELLANT: Andrzej Gasienila  
DOCKET NO.: 08-25568.001-R-1 through 08-25568.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andrzej Gasienila, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-25568.001-R-1	19-33-321-024-0000	6,624	428	\$7,052
08-25568.002-R-1	19-33-321-023-0000	6,661	0	\$6,661
08-25568.003-R-1	19-33-321-025-0000	6,641	0	\$6,641

Subject only to the State multiplier as applicable.

**ANALYSIS**

There are three adjacent properties that are the subject of these appeals. Subject #1 has PIN 19-33-321-024-000, and is situated on 6,625 square feet of land which, is improved with a 50 year old residential garage. Subject #2 has PIN 19-33-321-023-0000, and is a 6,661 square foot parcel of vacant land. Subject #3 has PIN 19-33-321-025-0000, and is a 6,641 square foot parcel of vacant land.

All three of the appellant's appeals are based on unequal treatment in the assessment process. In regards to Subject #1, the appellant only asserts that the land assessment was inequitably assessed. In support of the equity argument, the appellant submitted information on three comparable properties which have from 2,800 to 9,600 square feet of land, and are improved with a residential garage. These comparables are located either four or five blocks away from the subjects, and have a land assessment of either \$0.52 or \$0.60 per square foot of land area. Subject #1's land assessment is \$6,624, or \$1.00 per square foot of land area.

In regards to Subject #2 and Subject #3, the appellant submitted information on two comparable properties, both of which are

vacant, four blocks from the subjects, and have either 10,441 or 11,112 square feet of land. These comparables both have a land assessment of \$0.77 per square foot of land. Subject #2 and Subject #3 both have a land assessment of \$1.37 per square foot of land area.

The appellant also submitted a letter dated July 27, 2009 from John Ligas, a real estate broker at Housecenter Realty, Inc. The letter is addressed "To Whom It May Concern," and states that the three properties that are the subject of this appeal are estimated to have a combined value of \$50,000. No further information was provided to describe how Mr. Ligas came to this conclusion. Based on this evidence, the appellant requested a reduction in the subjects' land assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subjects' final assessments were disclosed. Subject #1's final assessment was \$7,052, Subject #2's final assessment was \$9,158, and Subject #3's final assessment was \$9,131. The board of review presented descriptions and assessment information on six comparable properties that ranged in land size from 6,614 to 9,965 square feet of land. These properties had land assessments ranging from \$6,613 to \$9,996, which equates to each property having a land assessment of \$1.00 per square foot of land. All six properties also had an improvement. The board of review also submitted a Sidwell Map showing that the three subject properties and all of the board of review comparables are on the same block. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter dated August 21, 2010 stating that the comparables originally submitted by the appellant are a "better match" than the comparables submitted by the board of review.

After reviewing the record 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 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 assessment data, the Board finds the appellant has met this burden.

The Board finds that all eleven comparables submitted by the parties were similar to all three of the subjects in location and size. These comparables had land assessments ranging from \$0.52 to \$1.00 per square foot of land. Subject #1's land assessment is within the range established by the comparables, and therefore, a reduction in Subject #1's land assessment is not warranted. Subject #2 and Subject #3's land assessments are

above the range established by the comparables, and therefore, a reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds Subject #1's land assessment is equitable and a reduction in Subject #1's assessment is not warranted. The Board further finds Subject #2 and Subject #3's land assessments are not equitable and reductions in Subject #2 and Subject #3's assessments are 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.



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Chairman



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Member



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Member



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Member



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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 20, 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.