



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

APPELLANT: Andrzej Gasienila  
DOCKET NO.: 09-35679.001-R-1 through 09-35679.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andrzej Gasienila, the appellant; 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
09-35679.001-R-1	19-33-321-024-0000	6,624	428	\$7,052
09-35679.002-R-1	19-33-321-023-0000	6,661	0	\$6,661
09-35679.003-R-1	19-33-321-025-0000	6,641	0	\$6,641

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is composed of three contiguous parcels one of which is improved with a residential garage. The property is located in Burbank, Stickney Township, Cook County.

The appellant is challenging the assessment for the 2009 tax year based on assessment equity. The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under docket number 08-25568.001, .002 & .003-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of two of the three parcels under appeal identified by parcel numbers 19-33-321-023-0000 and 19-33-321-025-0000 based on the evidence submitted by the parties. In this appeal the appellant submitted a copy of the Property Tax Appeal Board's decision issued in the prior year's

appeal and a grid analysis for parcel 19-33-321-024-0000, with no description of the subject and the comparables other than land size.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds a reduction in the assessment of the subject property is appropriate.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2008 tax year. The Board further takes notice that the 2008 and 2009 tax years are within the same general assessment period for Stickney Township. (86 Ill.Admin.Code 1910.90(i)). In this appeal the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the assessment as established in the prior year's decision.

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.



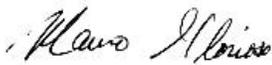
Chairman



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.