



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

APPELLANT: Lech Siebyla
DOCKET NO.: 10-21599.001-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 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:

LAND: \$ 11,285
IMPR: \$ 73,800
TOTAL: \$ 85,085

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 225,717 square feet of land, which is improved with a seven year old, two-story, masonry, single-family dwelling. The subject's improvement size is 3,075 square feet of living area, and its total assessment is \$85,085. This assessment yields a fair market value of \$842,426, or \$273.96 per square foot of living area (including land), after applying the 2010 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 10.10%. The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted a sworn contractor's statement, which lists various expenses that were incurred in building the subject. The sworn contractor's statement is undated, and is not notarized. It is signed by the appellant, and lists the appellant as the owner of the subject and as the general contractor. The costs total \$355,000. The appellant also included an occupancy permit from the Village of Barrington Hills, which is dated September 27, 2004. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$85,085 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, frame, masonry, or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 7 to 38 years; in size from 2,975 to 3,592 square feet of living area; and in improvement assessments from \$22.27 to \$26.36 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant reaffirmed the evidence previously submitted. The appellant also stated that she was the general contractor when the subject was constructed in 2004. The Cook County Board of Review Analyst, Gabriela Nicolau, testified that the construction costs submitted by the appellant were paid in 2004, and that those costs are too far removed in time to accurately reflect the subject's market value as of January 1, 2010. In rebuttal, the appellant testified that the board of review's comparables were not similar to the subject.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "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 finds that the evidence indicates a reduction is not warranted.

The Board finds that the construction costs of the subject are too far removed in time to accurately reflect the fair market value of the subject as of January 1, 2010. The occupancy permit was issued on September 27, 2004, more than five years removed from the 2010 lien date. Additionally, even had the construction of the subject been closer in time to the lien date, the Board does not find the appellant's sworn contractor's statement persuasive. The statement is signed by the appellant and is not notarized, even though there is a space reserved for notarization. Moreover, not one receipt was submitted as

evidence to verify the expenses listed on the sworn contractor's statement. Since the appellant has a pecuniary interest in the fair market value of the subject in this appeal, and there was no third-party verification of the costs listed on the sworn contractor's statement, the Board accorded this evidence no weight in reaching its decision. Thus, the Board finds that the appellant has not proven the fair market value of the subject by a preponderance of the evidence, and no 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.

Donald R. Cuit

Chairman

[Signature]

Member

[Signature]

Member

[Signature]

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: March 22, 2013

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.