



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

APPELLANT: Lech Siebyla
DOCKET NO.: 13-26439.001-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 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:

LAND: \$ 11,285
IMPR.: \$ 56,771
TOTAL: \$ 68,056

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling with 3,075 square feet of living area of masonry construction. The dwelling is ten years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a

three-car garage. The property has a 225,717 square foot site and is located in Barrington Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the market value argument, the appellant submitted a copy of a printout from Coldwell Banker Online showing the board of review's comparable #2 as being sold for \$1,200,000 and containing 6,000 square feet of living area. The appellant also submitted a sworn contractor's statement, which lists various expenses that were incurred in building the subject. The sworn contractor's statement is not notarized. The appellant's name and address were handwritten at the top of the document. The costs total \$355,000. The appellant also submitted a two page affidavit which lists various expenses that were incurred in building the subject. The affidavit is dated November 25, 2003, and is notarized. The appellant also included an occupancy permit from the Village of Barrington Hills, which is dated September 27, 2004, a waiver of lien signed August 19, 2003 and notarized, an invoice from Covers Concrete dated November 28, 2003, and an unsigned estimate from Edward Hines Lumber dated August 29, 2003. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,369. The subject's assessment reflects a market value of \$729,314 or \$237.17 per square foot of living area, including land, when applying the 2013 three year average median level of assessment for class 2 property of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four sale comparables.

In rebuttal and at hearing, the appellant stated that board of review's comparables are located from four to over eight miles from the subject property and therefore should not be given any weight by the Board.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist

of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the board of review's comparable sales #1, #3, and #4. These comparables sold for prices ranging from \$210.23 to \$222.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$237.17 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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.

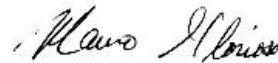
Chairman



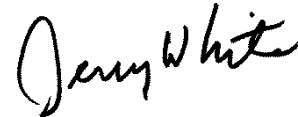
Member



Member



Member



Acting Member

Acting 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 22, 2016



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.