



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

APPELLANT: Michael Giza  
DOCKET NO.: 13-33155.001-R-1  
PARCEL NO.: 04-25-100-059-0000

The parties of record before the Property Tax Appeal Board are Michael Giza, the appellant, by attorney Christopher G. Walsh, Jr., Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$13,098  
**IMPR.:** \$0  
**TOTAL:** \$13,098

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 has a 16,901 square foot site and is located in Northfield Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing a dwelling was situated on the parcel when the subject property was purchased in January 2009 and that it was demolished on May 13, 2009, leaving the parcel vacant up to and including the tax lien year of the instant appeal. The appellant submitted an affidavit dated January 27, 2014 attesting: that he purchased the subject property in January 2009; that the subject contained a dwelling at the time of purchase; that he demolished the dwelling on May 13, 2009; that the parcel remained unimproved from that date through the date of the affidavit; and that a photograph of the subject property taken one week prior to the date of

the affidavit was attached. A black-and-white photograph attached disclosed a vacant parcel of land and the notation "January 27, 2014." The appellant submitted another black-and-white photograph disclosing an improved parcel of land with the notation "May 21, 2007 Demolished." Other evidence included: a Demolition Affidavit attesting to the appellant's knowledge that the building demolition was completed on May 13, 2009; a demolition permit; and a demolition checklist. Based on this evidence, the appellant requested a finding: that there be a reduction in the subject's assessment to reflect the demolition of the dwelling; that the subject consisted of only vacant land; and that the Board reclassify the subject property as Class 1-00 for vacant land under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,460, with an assessment for land of \$13,098 and for an improvement of \$36,362. In support of its contention of the correct assessment, the board of review submitted a black-and-white photograph with a notation "May 21, 2007" and depicting a dwelling on the site of the subject. The board of review also submitted information that the dwelling was 58 years-old, one-story, of masonry construction and contained 2,273 square feet of living area. The board of review submitted information on four suggested unadjusted sales comparables.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject property to be the affidavits, photographs and demolition permits submitted by the appellant. That evidence disclosed the dwelling that was situated on the subject parcel was demolished prior to the tax lien year, and that the parcel remained vacant from the time of demolition in May 2009 through the tax lien year. The Board's finding that the subject consisted of vacant land is further supported by the photographic evidence submitted by the board of review. It disclosed the parcel with the notation "May 21, 2007," the same date notation disclosed on the appellant's photograph of the subject prior to demolition. The appellant submitted a photograph of the same parcel without the dwelling and with the notation "January 27, 2014." The Board finds the board of review did not present any evidence to challenge the evidence of the recent vacant condition of the subject property. There was no evidence submitted that the subject was improved in any manner.

Based on this record the Board finds the subject property was vacant land as of January 1, 2013 and that 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

DISSENTING: \_\_\_\_\_

CERTIFICATION

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 23, 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.