



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

APPELLANT: Zofia Lukaszczyk  
DOCKET NO.: 14-31022.001-R-1  
PARCEL NO.: 27-18-402-013-0000

The parties of record before the Property Tax Appeal Board are Zofia Lukaszczyk, the appellant(s); 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:** \$ 7,659  
**IMPR.:** \$33,651  
**TOTAL:** \$41,310

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 2014 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 of masonry construction. The dwelling is one-year old. Features of the home include a basement, central air conditioning, and a two-car garage. The property has a 25,532 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information that the home that was previously located on the subject parcel was demolished in 2012 and that a new home was constructed on the subject property. In support of this contention, the appellant submitted various demolition, building, temporary occupancy permits, and Orland Park Department of Building and Zoning Certificates of Compliance from allows for occupancy on February 7, 2014. The appellant did not state whether occupancy was allowed prior to this date. The appellant also submitted an estimate from J & Z Remodeling. In

addition, the appellant submitted a settlement statement that indicates the subject was purchased, prior to the demolition, from Deutsche Bank on November 29, 2011 for a price of \$92,500. Lastly, the appellant submitted a printout of a calculation of the subject improvement's living area.

In addition to the overvaluation argument, the appellant submitted four suggested equity comparables to support the contention that the subject is overassessed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,629. The subject's assessment reflects a market value of \$566,290, including land, when applying the 2014 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board's grid sheet indicates the subject contains 3,726 square feet of living area. The subject's land assessment is \$22,978, or \$0.90 per square foot of land. The subject's improvement assessment of \$33,651, reflects an assessment of \$9.03 per square foot of living area, based on 3,726 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with sale information regarding comparable #1.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted a settlement statement and a construction estimate. The appellant did not state that the estimate was equal to the actual construction amount. Without any evidence in the record regarding the actual construction costs, the Board finds the appellant did not meet the burden of proving by a preponderance of the evidence that the subject is overvalued.

The appellant asserted that the subject contains 3,045 square feet of living area. In support of this contention, the appellant submitted square footage calculations. The Board notes that the calculations are unsigned and were provided without explanation as to their foundation. As such, no weight was given to the appellant's assertion that the subject contains 3,045 square feet of living area.

As to the appellant's vacancy argument, Section 9-180 of the Property Tax Code provides in part:

"When... any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on

January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use." (35 ILCS 200/9-180).

The Board finds the appellant's evidence is not persuasive as it does not indicate that the subject was uninhabitable during 2014. The appellant submitted temporary occupancy permits; however, the appellant did not state whether any temporary occupancy permits were issued prior to the February 2014 temporary occupancy permit, nor did the appellant submit any evidence that the subject was vacant and uninhabitable prior to the issuance of the February 2014 temporary occupancy permit. As such, a reduction on this basis is not warranted.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). With regard to the subject's improvement assessment, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted. With regard to the subject's land assessment, 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 improvement assessment equity to be the appellant's comparables #1, #2, #3 and the board of review's comparable #1. These comparables have improvement assessments that range from \$10.01 to \$12.14 per square foot of living area. The subject's improvement assessment of \$9.03 per square foot of living area is below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #1, #2, #3 and the board of review's comparable #1. These comparables have land assessments of \$0.30 per square foot of land. The subject's land assessment of \$0.90 per square foot of land falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and 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.



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Chairman



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Member



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Acting Member



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Member



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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: June 23, 2017



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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.