



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

APPELLANT: Stefan Owerczuk  
DOCKET NO.: 15-21271.001-R-1 through 15-21271.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stefan Owerczuk, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-21271.001-R-1	09-16-401-061-0000	21,750	5,200	\$26,950
15-21271.002-R-1	09-16-401-066-0000	2,640	2,640	\$5,280

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 2016 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 two parcels of land totaling 42,200 square feet and improved with a 49-year old, one-story, masonry, single-family dwelling containing 1,300 square feet of living area. The property is located in Maine Township, Cook County and is 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 a letter from the City of Des Plaines disclosing that 100% of the subject property is located in a FEMA 100 year special flood hazard area and development is extremely difficult and that 80% of the lot is located in a FEMA floodway and no development other than flood control is allowed. In addition, the appellant submitted black and white photographs of the subject's yard and street. In a second mailing, the appellant submitted a second letter from the City of Des Plaines reiterating what was previously disclosed, a copy of the City of Des Plaines Guide to Repairs and Remodeling in a Flood Hazard Area, a color aerial map of the subject's

flood hazard area, and a color Sidwell Map with the subject property circled as well as two other properties.

The board of review did not submit its "Board of Review Notes on Appeal" and was defaulted on May 17, 2018. The Board then received county evidence on May 24, 2018.

At hearing, there were two procedural matters. First, the appellant's wife, Danuta Belom, appeared for hearing. Ms. Belom testified that she is married to the appellant, she did not sign the petition, and is not listed as an owner of record for the subject. She testified that she does pay the property taxes for the subject. The Board found that she does have standing to appear at hearing as a taxpayer for the subject.

Second, the board of review asserted that they are still a party of record. The appellant testified that she has seen documents that look like the "Notes on Appeal" submitted by the board of review but cannot confirm that these are the one submitted in this particular appeal. The Board reserved ruling on this issue and continued with the hearing. The Board indicated that if the default stood, the board of review's grid listing the subject's description would remain in evidence as the appellant did not include any evidence describing the subject property. On review of the record, the Board find's that the board of review's default was not rescinded and that the board of review remains in default. Therefore, the Board will only look to the description of the subject as part of the evidence in the record.

Ms. Belom testified that one of the parcels contains the home and that the second parcel is behind and to the side of the improved parcel. She testified that there is a creek on one side of the subject that causes flooding. She testified that the second parcel, the unimproved parcel, cannot be sold because there is no independent ingress and egress to this parcel. She testified that she uses the parcels as a whole. She testified that the subject floods. The Board requested the size of the unimproved lot and was provided by the board of review with a printout which was marked as *Hearing Exhibit #1* that lists this parcel's size and assessment. Then with a pencil, Ms. Belom drew a circle around the two parcels on the aerial map. Ms. Belom testified that two other properties down the block from the subject have been listed for sale and are unable to sell. She acknowledged that one parcel may have sold.

### **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 fail to provide any evidence to show that the subject is overvalued. The Board acknowledges that the subject is located within a flood hazard area. However, the appellant failed to submit any evidence as to how this flood zone affects the value of the subject. Without this pertinent data, the Board is unable to determine if the subject is overvalued when compared to other properties located both within and outside a flood zone. Therefore, the Board

finds that appellant failed to show by a preponderance of the evidence that the subject is overvalued and a reduction is not 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



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: January 15, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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