



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

APPELLANT: Jaroslaw Gierekiewicz
DOCKET NO.: 19-26167.001-R-1
PARCEL NO.: 09-16-100-016-0000

The parties of record before the Property Tax Appeal Board are Jaroslaw Gierekiewicz, the appellant, by attorney Louis Capozzoli, Attorney at Law in Des Plaines; 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: \$6,486
IMPR.: \$27,640
TOTAL: \$34,126

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 2019 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 48,047 square foot site that has been improved with two improvements. Improvement #1 is a one and one-half frame single-family dwelling with 1,663 square feet of living area. Improvement #2 contains 650 square feet of living area. The subject property is located in the City of Des Plaines, Maine Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends land assessment inequity as the basis of the appeal. In support, the appellant submitted evidence that the subject property is located in a floodplain, specifically a Special Flood Hazard Area. The evidence provided included documentation from the City of Des Plaines Public Works and Engineering Department confirming the subject is located in a Special Flood Hazard Area, a City of Des Plaines FEMA Map identifying the subject property's location, a Sidwell map

identifying the subject property and proximity of four suggested comparable properties, and a City of Des Plaines zoning map.

The four suggested comparable properties are in close proximity to the subject property. Comparable #1 is class 1 property while comparables #2 through #4 are class 2 properties. They range in land size from 14,157 to 128,066 square feet and in land assessment per square foot from \$0.05 to \$0.15. The appellant provided data that these comparables are also located in a FEMA floodway, along with Cook County Assessor printouts and photographs of the subject and comparables. Lastly, the appellant submitted a Final Administrative Decision issued by the Property Tax Appeal Board and identified by docket #15-21319.001-R-1 which granted an assessment reduction based on a similar fact pattern. Based on this evidence, the appellant requested an assessment reduction to \$33,406.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$68,479. The subject property has a land assessment of \$40,839 or \$0.85 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables detailing comparisons to Improvement #1, one of which reflected sale data. The comparables ranged in lot size between 7,500 and 8,138 square feet and had an assessment per square foot of land area equaling \$0.85 as does the subject property. The comparables are all located in the City of Des Plaines in the same designated assessor neighborhood as the subject property, however, the board of review failed to provide any evidence relating to their location in a flood plain. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the subject is "less valuable" than land not located in a floodway. He also argued that the board of review did not use comparables located in a floodway but provided no evidence of either of these contentions.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #2 through #4 as they are all class 2 properties located within three blocks of the subject property in a floodplain area. Comparables #2 and #3 are most similar to the subject property as their improvements are situated on similar lot sizes to the that of the subject property and are in closest proximity to the subject. These comparables had land assessment per square foot values that ranged from \$0.12 to \$0.15. The subject's land assessment per square foot value of \$0.85 is above the range established by the best comparables in this record. The board of review failed to indicate whether their comparables were similarly situated in a floodplain area. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land assessment was inequitably assessed and a reduction in the subject's land 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. 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



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:

April 18, 2023



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

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