



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

APPELLANT: Stefan Owerczuk
DOCKET NO.: 20-31650.001-R-1
PARCEL NO.: 09-16-401-066-0000

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

LAND: \$6,600
IMPR.: \$0
TOTAL: \$6,600

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 2020 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 vacant parcel of land. The board finds neither party provided the land size for the parcel. The property is located in Maine Township, Cook County and is a class 2-41¹ property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law on the Residential Appeal petition as the basis of the appeal. The appellant submitted a letter to the Property Tax Appeal Board arguing the subject parcel is overvalued because it is landlocked. In addition, the appellant submitted a copy of an unidentified map denoting the location of the appellant's two parcels, which included the parcel under appeal and an adjoining parcel that contains the appellant's residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,600. The board of review contends the appellant provided no

¹ Class 2-41 property is described as vacant land under common ownership with adjacent residence.

sales or equity comparables and/or other evidence in support of the appellant's requested assessment reduction for the subject property, and that no documentation and/or statutory or legal authority was given in support of the appellant's contention of law argument. The board of review requested the appellant's appeal be dismissed based on the appellant's lack of evidence.

Conclusion of Law

The appellant made a single argument based on contention of law as the basis of the appeal, and also argued the subject property is overvalued because it is landlocked. The board of review requested dismissal of the appeal due to lack of evidence for the appellant's contention of law argument or evidence to support the appellant's requested valuation reduction for the subject property. When a contention of law is raised the burden of proof is a preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof.

As highlighted by the Appellate Court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008), it is the appellant or contesting party that has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Id. at 914. The Property Tax Appeal Board finds on this record that the appellant did not sustain this burden under Section 1910.63(b) which provides that:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

86 Ill.Admin.Code §1910363(b).

Although the appellant submitted documentation and an argument contending that the subject parcel, while adjoining the appellant's improved parcel with his residence, is landlocked, the appellant provided no equity comparables or market data demonstrating that the subject was inequitably assessed or that the assessment was excessive in relation to the property's market value considering its status as a purportedly landlocked parcel. The Board acknowledges the appellant did not respond or provide rebuttal evidence to the board of review's request to have the appeal dismissed for lack of evidence. Furthermore, the appellant's evidence undermines his contention that the subject is a landlocked parcel since the property adjoins the parcel improved with the appellant's house and shares the same address with this adjacent parcel, which provides access to the subject parcel.

Based on this record the Board finds the appellant's submission is insufficient to challenge the correctness of the assessment. As a result, the Board finds the appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property as required by Section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910363(b)).

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 17, 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

AGENCY

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