



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

APPELLANT: Harold Plucienik
DOCKET NO.: 20-37276.001-R-1
PARCEL NO.: 32-08-411-009-0000

The parties of record before the Property Tax Appeal Board are Harold Plucienik, 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 **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: \$3,300
IMPR.: \$5,544
TOTAL: \$8,844

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 one-story dwelling of frame exterior construction with 1,335 square feet of living area. The dwelling is approximately 63 years old, has a crawl space foundation, central air conditioning, and a 400 square-foot garage.¹ The property has a 6,600 square foot site located in Chicago Heights, Bloom Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same neighborhood code and along the same street as the subject property. The comparables are also reported as being "next door," "two doors west,"

¹ The parties differ regarding the property characteristics of the subject property. The appellant disclosed the subject dwelling has central air conditioning, and the board of review disclosed the foundation type for the subject dwelling.

“next door east,” or “cross street” from the subject. The comparables are improved with one-story dwellings of frame exterior construction with 960 square feet of living area. Comparables #1 and #2 each have dwellings that are 63 years old, and the appellant did not disclose the dwellings’ ages for comparables #3 and #4. One comparable has a partial basement with finished area. Each comparable has central air conditioning. Three comparables each have a 400 square-foot garage. The comparables have improvement assessments ranging from \$2,624 to \$3,545 or from \$2.73 to \$3.69 per square foot of living area.²

The appellant submitted two letters dated May 12, 2021 and Oct. 27, 2020 arguing the subject property is overassessed and has unfairly received an increase in its assessments from the 2019 to 2020 tax year in comparison to neighboring properties that have received reduced assessments. In addition, the appellant asserts the comparables are more similar to the subject in location and are also mostly pre-fab US Steel constructed homes unlike the board of review comparables that are further away from the subject and have a masonry construction.

Based on this evidence, the appellant requested that the subject’s improvement assessment be reduced to \$5,544 or \$4.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,084. The subject property has an improvement assessment of \$6,784 or \$5.08 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. One comparable is .25 of a mile from the subject property. The comparables are improved with class 2-03 one-story dwellings of frame or masonry exterior construction ranging in size from 1,065 to 1,084 square feet of living area. The dwellings range in age from 59 to 63 years old. Three comparables have full unfinished basements, and one comparable has a crawl space foundation. Two comparables each have central air conditioning. Each comparable has either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$6,378 to \$7,242 or from \$5.91 to \$6.75 per square foot of living area. Based on this evidence, the board of review requested that the subject’s assessment be confirmed.

In rebuttal, the appellant reiterated some prior arguments asserting the appellant’s comparables are neighboring properties more similar in construction to the subject property that have had assessment reductions in contrast to the board of review comparables which are not located within two blocks of the subject and have a dissimilar construction in comparison to the subject. The appellant requested the subject’s assessment remain unchanged from the prior triennial assessment period.

Conclusion of Law

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

² The Board calculated the improvement assessments (total assessment minus land assessment) for each of the appellant’s comparables based on the assessment information provided in the appellant’s grid analysis.

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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 since the appellant did not disclose the dwellings' ages. The Board also gives less weight to the appellant's comparable #4 and the board of review comparables #1, #2 and #4 which have basement foundations, unlike the subject's crawl space foundation. Reduced weight is also given by the Board to the board of review comparables which the appellant indicated were not similar pre-fab US Steel constructed homes like the appellant's comparables, which was not refuted by the board of review, and due to differences in location.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2. These comparables are more similar to the subject in location, construction, foundation, and other features when compared to the subject, except for their smaller dwelling sizes. These two comparables have improvement assessments of \$3,325 and \$2,750 or from \$3.46 and \$2.86 per square foot of living area, respectively. The subject's improvement assessment of \$6,784 or \$5.08 per square foot of living area falls above the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: September 20, 2022



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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