



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

APPELLANT: Jack Gorecki
DOCKET NO.: 11-04486.001-R-1
PARCEL NO.: 03-15-123-003

The parties of record before the Property Tax Appeal Board are Jack Gorecki, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$40,000
IMPR.: \$26,300
TOTAL: \$66,300

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 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 split-level dwelling of frame and masonry construction with 1,276 square feet of living area. The dwelling was constructed in 1962. Features of the home include a partial lower level with finished area, central air conditioning and a two-car garage. The property has a 7,000

square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$200,000 as of January 1, 2011. Based on this evidence, the appellant requested an assessment reduction to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,440. The subject's assessment reflects a market value of \$242,655 or \$190.17 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contended the board of review's unadjusted raw sales data lacks sufficient analysis to adequately refute the appraiser's conclusion of value. Counsel also argued that one of the subject's bathrooms was converted to a laundry room, resulting in a dwelling with only one full bath which was addressed in the appellant's appraisal report (p. 8) as an issue of functional obsolescence; the board of review's analysis indicated the subject dwelling has 2.5 bathrooms.

As to the board of review's comparable sales, counsel for the appellant noted that there were no available records of the sales of board of review comparables #1 and #2 in July 2009 for \$419,034 and in June 2012 for \$322,190, respectively. Instead, appellant's counsel found sales of these properties in December 2010 for \$190,000 and March 2013 for \$203,900, respectively. (Documentation attached) Board of review comparable #3 sold in November 2009, a date more distant from the valuation date than the sales in the appellant's appraisal report and the appellant also provided information that the home had updated floors, new drywall and a newer roof at the time of sale. Comparables #4 and #5 were both noted as being significantly newer in age than the subject dwelling. Comparable #5 also had updates to the kitchen and bath along with a newer roof.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of value of \$200,000 as of January 1, 2011. The appraisal contains three comparable sales that occurred between July 2010 and September 2011 with adjustments for differences in dwelling size, number of bathrooms and/or other amenities which appear to be logical and consistently applied to the comparable properties. The Board has given little weight to the five sales presented by the board of review as the sales were dated in comparison to the date of valuation at issue; the comparables were newer than the subject and/or the comparables had more updates and/or bathrooms than the subject dwelling. The subject's assessment reflects a market value of \$242,655 or \$190.17 per square foot of living area, including land, which is above the appraised value.

The Board finds the subject property had a market value of \$200,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

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: February 20, 2015

A. Portol

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.