



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

APPELLANT: John Pawlik
DOCKET NO.: 11-05811.001-R-1
PARCEL NO.: 03-03-405-018

The parties of record before the Property Tax Appeal Board are John Pawlik, the appellant, 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: \$64,030
IMPR.: \$32,630
TOTAL: \$96,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this 2011 appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 single-family dwelling of brick and stone exterior construction with approximately 1,685 square feet of living area. The dwelling was constructed in 1961. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a detached two-car garage of 572 square feet of

building area. The property has a 40,885 square foot site and is located in Bensenville, 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 \$290,000 as of January 1, 2010. Based on this evidence, the appellant requested an assessment reduction reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,580. The subject's assessment reflects a market value of \$345,641 or \$205.13 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 response to the appeal, the board of review contended that the subject parcel has twice as much street frontage as any of the comparables presented by both parties. The board of review also asserted that the lower price per square foot of all of the comparables was "attributed to the subject's double lot."

In support of its contention of the correct assessment the board of review submitted a spreadsheet with information on four comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant disputed the use by the board of review of sales that occurred in 2011 and 2012 for a 2011 assessment appeal. Next, the appellant analyzed the sales of both parties that occurred between February 2009 and April 2010 resulting in sales that ranged from \$83.70 to \$190.43 per square foot of living area. Given this analysis of recent sales, the appellant contends that the subject property is overvalued.

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 estimated market value of \$290,000 as of January 1, 2010. The appraiser presented comparables that were located in close proximity to the subject, were similar in design and relatively similar in age and size. The appraiser made consistent and logical adjustments to each of the comparables for their smaller lot sizes as compared to the subject and for differences in dwelling size as compared to the subject along with other amenity differences. The Board gave little weight to the comparable sales presented by the board of review which lacked adjustments for differences from the subject property. In addition, board of review comparable #4 differed in design from the subject home.

The subject's assessment reflects a market value of \$345,641 or \$205.13 per square foot of living area, including land, which is above the appraised value of \$290,000. The Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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.



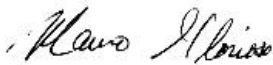
Chairman



Member



Member



Member



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



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.