



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

APPELLANT: Zygmunt & Krystyna Krupa
DOCKET NO.: 12-03311.001-R-1
PARCEL NO.: 02-23-219-002

The parties of record before the Property Tax Appeal Board are Zygmunt & Krystyna Krupa, the appellants, 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: \$45,950
IMPR: \$126,320
TOTAL: \$172,270

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2012 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 two-story dwelling of frame and masonry construction with 3,263 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has an 11,273

square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. No dispute was raised concerning the subject's land assessment. In support of the inequity argument, the appellants submitted information on seven equity comparables and in support of the overvaluation argument, the appellants submitted sales data on five of the comparables presented in the equity analysis.

To support the assessment data, the appellants submitted printouts from the Bloomingdale Township Assessor's website which revealed 2012 board of review assessment decisions for each of the appellants' comparables, except comparable #6. The appellants' analysis of the comparables utilized the board of review final 2012 assessment of these six comparables to present a range of improvement assessments from \$28.05 to \$35.27 per square foot of living area. The appellants provided sales that occurred from March 2010 to June 2012 for prices ranging from \$465,000 to \$565,000 or from \$115.08 to \$133.19 per square foot of living area, including land.

Based on this evidence, the appellants requested an improvement assessment of \$89,050 or \$27.29 per square foot of living area or a total assessment of \$135,000 which would reflect a market value of approximately \$405,000 or \$124.12 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,230. The subject property has an improvement assessment of \$139,280 or \$42.68 per square foot of living area. The total assessment of the subject property reflects a market value of \$555,912 or \$170.37 per square foot of living area, including land, when applying the 2012 three-year median level of assessments in DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal the board of review submitted a two-page memorandum from John Dabrowski, the Bloomingdale Township Assessor, along with a spreadsheet of appellants' comparables #1 through #4 and #7 along with the assessor's comparables #1 through #5. The assessor and board of review provided no supporting documentation for the spreadsheet. Other than the land assessment of the appellants' comparables in the spreadsheet, the assessments reported by Dabrowski differ from

the data set forth as the board of review final assessment for the appellants' comparables.

In the memorandum, the township assessor contended that appellants' comparable #3 was not in the subject's neighborhood. The township assessor noted that these comparables have similar amenities to the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparables, two of which, comparables #2 and #3, are in different neighborhoods. Three of the comparables include sales data. The board of review's comparables have improvement assessments ranging from \$41.84 to \$51.79 per square foot of living area. Board of review comparables #1 through #3 sold between April 2010 and January 2012 for prices ranging from \$550,000 to \$685,000 or from \$158.09 to \$191.23 per square foot of living area, including land. Dabrowski stated, "The subject neighborhood has had only two sales within the last three years. Therefore we had to look outside the neighborhood."

Dabrowski's memorandum concluded that the subject property warrants an assessment reduction to \$172,720 for an improvement assessment of \$126,320 or \$38.71 per square foot of living area; such a revised total assessment would reflect a market value of approximately \$516,810 or \$158.38 per square foot of living area, including land.

The board of review, however, based on this evidence and argument, requested confirmation of the subject's assessment.

Conclusion of Law

The parties submitted a total of twelve comparables to support their respective positions before the Property Tax Appeal Board. The Board finds that appellants' comparables #3, #5 and #6 were each substantially larger in dwelling size than the subject home and therefore have been given no weight in the Board's analysis. The Board also finds that board of review comparables #2 and #3 were built in 2006 and 2007 as compared to the subject dwelling that was built in 1995 and based on this difference in age, the Board has given reduced weight to these two comparables presented by the board of review.

The appellants contend in part that the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value

of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The Board finds appellants' comparables #1 and #2 along with board of review comparable #1 were most similar to the subject in size, design, exterior construction, location and age. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis on grounds of market value. These comparables sold between October 2011 and June 2012 for prices ranging from \$465,000 to \$550,000 or from \$126.74 to \$164.92 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$555,912 or \$170.37 per square foot of living area, including land, which is above the range established by the most similar comparables both in terms of overall value and on a per-square-foot basis. After considering these most comparable sales on the record, the Board finds the appellants did demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted.

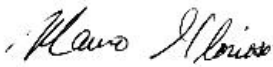
The appellants also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is warranted on grounds of lack of uniformity.

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: April 24, 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.