



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

APPELLANT: Dan Sowinski
DOCKET NO.: 12-03344.001-R-1
PARCEL NO.: 01-25-101-021

The parties of record before the Property Tax Appeal Board are Dan Sowinski, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$22,040
IMPR.: \$50,320
TOTAL: \$72,360

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 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 with masonry trim exterior construction and containing 1,864 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car

garage. The property has a 10,728 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, one of which is located in the same neighborhood code assigned by the assessor as the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,360. The subject's assessment reflects a market value of \$217,167 or \$116.51 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a memorandum from the Wayne Township Assessor. In the memorandum, it was noted that none of the appellant's comparables have basements like the subject. Furthermore, only appellant's comparable #2 has a fireplace like the subject and this property is in a dissimilar neighborhood located 1.5-miles from the subject.

In support of its contention of the correct assessment the board of review submitted information through the township assessor on five comparable sales within one mile of the subject property. The assessor further noted that three of these comparables have a basement. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review has submitted raw, unadjusted comparable sales data without supporting documentation. In summary, the submission lacks adjustments for differences from the subject property and/or any relevant factors of comparison. Counsel then addressed the individual sales noting each of the comparables were superior to the subject in terms of age and features. Moreover, comparables #4 and #5 had limited exposure to the open market resulting in questions about its arm's length nature.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 which is described as a tri-level dwelling which differs from the subject's two-story design.

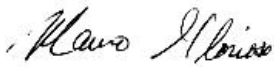
The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #1, #3, #4 and #5. These seven most similar comparables have varying degrees of similarity and dissimilarity to the subject property. These comparables sold between June 2011 and January 2012 for prices ranging from \$173,500 to \$262,500 or from \$86.18 to \$153.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$217,167 or \$116.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by the appellant's argument that the board of review's comparables were superior to the subject property in various respects. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

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.