



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

APPELLANT: Greg Czarnecki  
DOCKET NO.: 12-03708.001-R-1  
PARCEL NO.: 10-11-101-018

The parties of record before the Property Tax Appeal Board are Greg Czarnecki, the appellant, 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:** \$44,160  
**IMPR.:** \$234,440  
**TOTAL:** \$278,600

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 is improved with a one-story single family dwelling of brick construction with 4,112 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 888 square feet of building area. The property has a 49,223 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. With respect to the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$760,000, however, the effective date of the appraisal was not provided on the copy of the report submitted by the appellant. The appraisal was prepared by David G. Skibbe of Residential Property Advisors, Inc. The report indicated the property rights appraised were the fee simple interest. The purpose of the appraisal was a refinance transaction and the client was identified as Harris Bank NA. The appraiser developed the sales comparison approach using three comparable sales with one described as being a contemporary design and two described as being traditional designs. The dwellings ranged in size from 3,718 to 4,696 square feet of living area and in age from 4 to 25 years old. Each comparable has a basement with two being finished, central air conditioning and a three-car or a four-car garage. The comparables were reported to have sites ranging in size from 25,289 to 45,700 square feet of land area. The sales occurred from February 2010 to June 2010 for prices ranging from \$745,000 to \$900,000 or from \$168.23 to \$200.38 per square foot of living area, including land. The appraiser made adjustments to the comparables for date of sale, location, land area, age, room count, living area, garage bays and upgrades to arrive at adjusted prices ranging from \$683,000 to \$823,000. Based on these sales the appraiser arrived at an estimated value under the sales comparison approach of \$760,000.

On Section V - Comparable Sales/Assessment Grid Analysis of the appeal form the appellant listed the three sales contained in the appraisal although he had the incorrect year of sale for comparable #1. The appellant indicated the comparables had land assessments ranging from \$81,990 to \$114,410 which equates to \$2.50 to \$3.51 per square foot of land accepting the appraisers estimated land sizes. The comparables had improvement assessments ranging from \$135,180 to \$177,570 or from \$36.07 to \$37.81 per square foot of living area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$37,705, the improvement assessment be reduced to \$200,174 and the total assessment be reduced to \$237,879.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,600. The subject's assessment reflects a market value of

\$836,134 or \$203.34 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. The subject property has a land assessment of \$44,160 or \$.90 per square foot of land area and an improvement assessment of \$234,440 or \$57.01 per square foot of living area.

The board of review submitted a grid analysis prepared by the Downers Grove Township Assessor's Office of the comparables submitted by the appellant and four additional comparables. Each of the appellant's comparables was noted to be a part two-story and a part one-story dwelling.

The board of review comparables included two one-story dwellings, a part two-story and part one-story dwelling and a part one-story and a part two-story dwelling. The comparables ranged in size from 3,046 to 4,345 square feet of living area and were constructed from 1983 to 2007. Each comparable had a basement with two having finished area, central air conditioning, one to three fireplaces and garages ranging in size from 797 to 1,029 square feet of building area. Comparables #1 and #4 also had built in swimming pools. The comparables had sites ranging in size from 24,071 to 48,787 square feet of land area. These properties sold from December 2010 to October 2011 for prices ranging from \$415,000 to \$1,550,000 or from \$136.24 to \$356.73 per square foot of living area, including land. These comparables had land assessments ranging from \$43,910 to \$94,100 or from \$.90 to \$3.22 per square foot of land area and improvement assessments ranging from \$141,860 to \$268,500 or from \$40.03 to \$61.80 per square foot of living area.

#### **Conclusion of Law**

The appellant contends in part 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 on this basis.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables sold more proximate in time to the assessment date than did the comparable sales presented by the appellant in the appraisal and in his grid analysis. The Board recognizes that the comparables presented by the board of review included two dwellings that differed from the subject in style being either a part two-story or a part one-story dwelling or a part one-story dwelling and a part two-story dwelling. These comparables sold from December 2010 to October 2011 for prices ranging from \$415,000 to \$1,550,000 or from \$136.24 to \$356.73 per square foot of living area, including land. The subject's assessment reflects a market value within this range. The Board finds board of review comparable #2 was most similar to the subject in style although this home was smaller and older than the subject dwelling. This property sold for a price of \$201.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$203.34 per square foot of living area, including land, which is supported by this most similar comparable after considering the subject's superior age. Less weight was given the appellant's appraisal due to the fact the Board could not determine the effective date of the report and the sales used in the report were somewhat dated with reference to the assessment date at issue.

Based on this record the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

Alternatively the appellant contends assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

The record contains seven comparables submitted by the parties that had improvement assessments ranging from \$36.07 to \$61.80 per square foot of living area. The two comparables most similar to the subject's one-story design were board of review comparables #1 and #2; however, these comparables were improved with dwellings older than the subject being built in 1983 and 1988. These comparables have improvement assessments of \$47.56 and \$40.03 per square foot of living area, respectively. The subject has an improvement assessment of \$57.01 per square foot of living which is within the range established by all the comparables. The Board further finds the subject's improvement

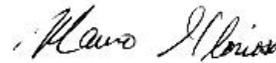
assessment is supported by the two one-story comparables in the record after considering the differences in age.

With respect to the land assessment, the comparables had land assessments ranging from \$43,910 to \$114,410 or from \$.90 to \$3.51 per square foot of land area. The subject has a land assessment of \$44,160 r \$.90 per square of land area, which is within the range established by the comparables.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

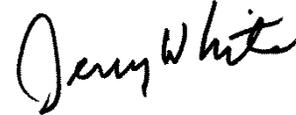
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member

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Acting 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: September 18, 2015



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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.