



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

APPELLANT: Alan Zasada
DOCKET NO.: 12-04255.001-R-1
PARCEL NO.: 01-15-306-011

The parties of record before the Property Tax Appeal Board are Alan Zasada, the appellant, by attorney Jerri K. Bush in Chicago, 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: \$43,610
IMPR: \$122,380
TOTAL: \$165,990

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 (more specifically described by the assessing officials as part two-story and part one-story) dwelling of frame construction with brick front which contains 3,601 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage of 782 square feet of building area. The property has an

18,295 square foot site and is located in Bartlett, 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 located from .14 to .61 of a mile from the subject. The comparables consist of parcels that range in size from 10,253 to 48,787 square feet of land area which are improved with two-story dwellings. As to year built, there are two dates of 1988 and 1989 reported for comparable #2; comparables #1 and #3 were built in 2001 and 1996, respectively. The homes range in size from 3,222 to 4,396 square feet of living area. No data was provided regarding foundation. Each home has central air conditioning, one or three fireplaces and "parking" for 3 or 4 cars with comparables #1 and #2 having attached garages and comparable #3 having "parking avail." These properties sold in September 2011 and January 2012 for prices ranging from \$338,500 to \$450,000 or from \$102.37 to \$105.06 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$115,988 or approximately \$348,000 or \$96.64 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 \$165,990. The subject's assessment reflects a market value of \$498,169 or \$138.34 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 board of review submitted a copy of the "Assessor's Notes" which asserted the appellant presented "three selectively low sales." The assessor further asserted that [appellant's] comparables #1 and #3 were distressed properties and comparable #3 was located along a state highway. Other than providing a grid analysis which reiterated the appellant's comparables and reported two "short sales" and comparable #3 being along a state highway, no other evidence or documentation was presented to support these assertions. From the assessor's grid of the appellant's comparables, appellant's comparable #3 is located in the same neighborhood code assigned by the assessor as the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on

eight comparable sales that are located from .4 of a mile to 2.4-miles from the subject; none of the comparables have the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story brick or frame with brick trim dwellings that were built between 1989 and 2003. The homes range in size from 2,650 to 3,699 square feet of living area with basements, three of which have finished area and four of which are walkout-style and two of which are English basements. One of the comparables also is noted as "finished basement and bath not assessed." Each home has central air conditioning, one or two fireplaces and a three-car garage ranging in size from 620 to 856 square feet of building area. The grid also includes comments on the lots with one property having a lake view, one being wooded, one backing up to a forest preserve and one being adjacent to a "park/outlot." These properties sold between June 2011 and June 2012 for prices ranging from \$405,000 to \$502,200 or from \$135.77 to \$163.09 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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.

As to the contention that the appellant's comparables included "distressed properties," the Property Tax Appeal Board takes judicial notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or

mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to the assessment date at issue, January 1, 2012.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2, #5 and #8 as these dwellings are smaller than the subject home in addition to the fact that each of these parcels have view/features such as a lake view, woods or forest preserve that are not present at the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #3, #4, #6 and #7. These most similar comparables sold for prices ranging from \$338,500 to \$502,200 or from \$102.37 to \$156.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$498,169 or \$138.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in both parties' most similar suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported and 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

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

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

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.