



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

APPELLANT: Diane & Theodore Rzeszewski
DOCKET NO.: 12-04257.001-R-1
PARCEL NO.: 01-01-214-008

The parties of record before the Property Tax Appeal Board are Diane & Theodore Rzeszewski, the appellants, 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: \$12,710
IMPR.: \$22,930
TOTAL: \$35,640

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 construction with 1,258 square feet of living area. The dwelling was constructed in 1992. Features of the home include central air conditioning and a two-car garage of 460 square feet of building area. The property is located in Hanover Park, Wayne Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales located up to 31.7-miles from the subject property. The comparables consist of a one-story and six, two-story frame dwellings. Four of the comparables were identified as condominiums. The comparables range in size from 880 to 1,260 square feet of living area. Each comparable has central air conditioning and a two-car garage. The properties sold between March 2011 and November 2012 for prices ranging from \$60,775 to \$90,000 or from \$48.31 to \$97.16 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$23,998 which would reflect a market value of approximately \$71,994 or \$57.23 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 \$35,640. The subject's assessment reflects a market value of \$106,963 or \$85.03 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 rebuttal, the board of review submitted a document entitled "Assessor's Notes" which stated in pertinent part "we acknowledge that the market has suffered in the subject neighborhood; however, the majority of sales that have occurred have been foreclosure and short sales, and the MLS sheets provided by the appellant indicate that they have not been updated to the degree that the subject has been updated. Many were in as-is condition at the time of sale."

In further support of the subject's value, the assessor asserted that the subject was in "very good" condition as of January, 2012 as depicted in a listing for \$124,900 where the remarks included reference to "stainless steel appliances, oak cabinets, marble floor and center island; . . . newer washer & dryer, laminate floors" According to the assessor, the listing was cancelled because the property was leased, "although the subject has continued to receive the Residential Exemption."

The assessor agrees that appellants' comparable #1 is most similar to the subject in condition given its subsequent sale after remodeling for \$85,500 in August 2011.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales which are located within 2.25-miles of the subject property. Board of review comparable #2 is the same property presented as appellant's comparable #5. The comparables are described as two-story frame dwellings that were built between 1972 and 1992. The homes range in size from 1,030 to 1,360 square feet of living area. Each comparable has central air conditioning and five of the comparables have garages ranging in size from 256 to 460 square feet of building area. The properties sold between June 2010 and February 2012 for prices ranging from \$75,000 to \$141,000 or from \$72.06 to \$136.89 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants argued that appellants' comparable #2 was most similar to the subject. Appellants further contend that the listing of the subject in January 2012 is irrelevant as the property did not sell. Counsel for the appellants also acknowledged that comparable sales may have included foreclosures, but in light of provisions of the Property Tax Code both boards of review and the Property Tax Appeal Board are to consider compulsory sales of comparable properties.

As to board of review comparable #1, appellants noted the sale occurred in 2010 which is remote in time and less probative of the subject's estimated market value as of the assessment date at issue.

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 provided a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board with one common property among the parties. The Board has given reduced weight to board of review comparable #1 which sold in June 2010 and is therefore a dated sale for the assessment date of January 1, 2012. The Board has also given reduced weight to appellant's comparables #1 and #7 as these dwellings each contain 880 square feet of living area and are thus much smaller than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #6 along with board of review comparable sales #2 through #7, with one common property presented by both parties. These most similar comparables sold for prices ranging from \$48.31 to \$98.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$106,963 or \$85.03 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 board of review comparables #5 and #6 which are most similar in size to the subject dwelling. 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

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.