



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

APPELLANT: Joseph Prusinski
DOCKET NO.: 13-02724.001-R-1
PARCEL NO.: 09-15-109-049

The parties of record before the Property Tax Appeal Board are Joseph Prusinski, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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: \$39,570
IMPR: \$150,540
TOTAL: \$190,110

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 2013 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 part two-story and part one-story dwelling of frame construction with 2,990 square feet of living area. The dwelling was constructed in 1996. Features of

the home include a full unfinished basement,¹ central air conditioning, a fireplace and a 560 square foot garage. The property has an 11,151 square foot site and is located in Westmont, Downers Grove 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 comparables are described as two-story dwellings of frame or brick and frame construction that were 6 to 22 years old. The homes range in size from 2,850 to 3,558 square feet of living area and have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car or a three-car garage. The properties sold between June and November 2012 for prices ranging from \$459,900 to \$540,000 or from \$152 to \$175 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$162,124 which would reflect a market value of approximately \$486,372 or \$162.67 per square foot of living area, including land, which is the average per-square-foot market value of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,110. The subject's assessment reflects a market value of \$570,558 or \$190.82 per square foot of living area, land included, when using the 2013 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 appeal, the board of review submitted a memorandum and documentation prepared by the Downers Grove Township Assessor's Office. The assessor contends that appellant's comparables #2 and #3 are located in "different neighborhoods" and are .77 of a mile and 3.65-miles from the subject property, respectively.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales which were located in the same neighborhood

¹ The appellant reported the subject has a finished basement, but the assessing officials have the basement recorded as unfinished and no assessment has been issued for basement finish; similarly a conflict in the number of bathrooms was noted by the assessor for assessing purposes.

code assigned by the assessor as the subject property. These comparable properties consist of part two-story and part one-story dwellings that were built between 1997 and 2003. The homes range in size from 2,837 to 3,345 square feet of living area. Each comparable has a full basement, two of which have finished areas. Five of the comparables have central air conditioning and each has one or two fireplaces. The comparables have a garage ranging in size from 500 to 770 square feet of building area. These properties sold between December 2011 and May 2013 for prices ranging from \$600,000 to \$649,000 or from \$188 to \$220 per square foot of living area, including land, rounded.

The township assessor also addressed adjustments to the comparables of both parties for differences from the subject, which were reportedly based upon the individual components in the cost approach to value which were used to calculate the original assessments. Those "adjusted" estimated market values range from \$158 to \$193 per square foot of living area, including land.

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

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 and #3 which are located .77 of a mile and 3.65-miles from the subject property, respectively.

The Board finds the best evidence of market value to be appellant's comparable #1 along with the board of review comparable sales, all seven of which are located proximate to the subject property. These comparables are similar to the

subject dwelling in age, design, exterior construction and/or features. These most similar comparables sold between December 2011 and May 2013 for prices ranging from \$520,000 to \$649,000 or from \$175 to \$220 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$570,558 or \$190.82 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. 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. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.