



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

APPELLANT: Jaroslaw Wodzinski  
DOCKET NO.: 13-02732.001-R-1  
PARCEL NO.: 01-21-204-005

The parties of record before the Property Tax Appeal Board are Jaroslaw Wodzinski, 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: \$46,670  
IMPR: \$142,240  
TOTAL: \$188,910**

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 two-story dwelling of Dryvit and masonry exterior construction with 4,527 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage of 666 square feet of building area. The property has a 40,350 square

foot site and is located in Wayne, 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, which are located in different neighborhood codes assigned by the assessor than the subject property. The comparables are described as two-story dwellings of brick and frame construction that were 11 to 23 years old. The homes range in size from 4,077 to 5,361 square feet of living area and have basements, two of which have finished areas and one of which is a walkout-style. Each comparable has central air conditioning, one or three fireplaces and a three-car garage. One of the comparables also has a second kitchen and one has a in-ground pool. The properties were sold between February and October 2012 for prices ranging from \$490,000 to \$600,000 or from \$112 to \$121 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$177,559 which would reflect a market value of approximately \$532,677 or \$117.67 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 \$188,910. The subject's assessment reflects a market value of \$566,957 or \$125.24 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, the board of review submitted a document entitled "Assessor's Notes" along with a grid analysis of six comparable sales. The notes assert that appellant's counsel presented three sales that are "selectively low sales."

In support of its contention of the correct assessment the board of review through the assessor submitted information on six comparable sales, where comparables #1 through #3 are located in the subject's neighborhood and comparables #4 through #6 were located within a mile of the subject property. These comparable properties consist of two-story dwellings that were built between 1994 and 2008. The homes range in size from 3,174 to 4,887 square feet of living area. Each comparable has a basement, four of which have finished area. Each comparable has

central air conditioning, one or two fireplaces and a garage ranging in size from 630 to 974 square feet of building area. These properties sold between May 2012 and April 2013 for prices ranging from \$446,000 to \$609,500 or from \$124.72 to \$144.11 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 board of review comparable #5 due to the dwelling's substantially smaller size when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1 through #4 and #6. The comparables have varying degrees of similarity to the subject and sold between February 2012 and April 2013 for prices ranging from \$490,000 to \$609,500 or from \$111.92 to \$144.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$566,957 or \$125.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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Chairman



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Member



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Member



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Acting 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: November 20, 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.