



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

APPELLANT: Alexander & Elena Pirozhnik
DOCKET NO.: 13-02737.001-R-1
PARCEL NO.: 07-25-214-012

The parties of record before the Property Tax Appeal Board are Alexander & Elena Pirozhnik, the appellants, 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: \$41,420
IMPR: \$291,570
TOTAL: \$332,990

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 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 frame and brick construction with 4,855 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car garage. The property

has a 15,839 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants 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 a three-story and two, two-story dwellings of frame or brick and frame construction that were 6 to 22 years old. The homes range in size from 4,665 to 5,880 square feet of living area and have basements, one of which is a walkout-style and one of which has finished area. Each comparable has central air conditioning, one to three fireplaces and a three-car or a four-car garage. The properties were sold between April and December 2012 for prices ranging from \$795,000 to \$1,000,000 or for \$170 or \$179 per square foot of living area, including land, rounded.

Based on this evidence, the appellants requested a total assessment of \$279,971 which would reflect a market value of approximately \$839,913 or \$173.00 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 \$332,990. The subject's assessment reflects a market value of \$999,370 or \$205.84 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 a grid analysis of four comparable sales prepared by the township assessor's office. As to the appellants' comparables, the memorandum noted that the subject was purchased in April 2008 as new construction for \$1,620,000. Appellants' comparables #2 and #3 are not in the subject's neighborhood code and the subject property is located in an area of many older dwellings that have been razed for new construction according to the memorandum. The memorandum also noted differences in dwelling size, age and/or bathroom count between the appellants' comparables and the subject property. Each of the appellants' comparables has an unfinished basement.

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

four comparable sales located in the same neighborhood code assigned by the assessor as the subject property. Board of review comparable #1 is the same property as appellant's comparable #1. The comparables consist of a 2.5-story and three, two-story dwellings that were built between 2006 and 2008. The homes range in size from 3,985 to 5,372 square feet of living area. Each comparable has a basement, two of which have finished areas. Each comparable has central air conditioning, a fireplace and a three-car garage. The properties sold between August 2010 and December 2012 for prices ranging from \$800,000 to \$1,180,000 or from \$179.20 to \$219.65 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 and board of review comparable #2 due to differences in dwelling size when these homes are compared to the subject dwelling. The Board has also given reduced weight to board of review sale #4 which occurred in August 2010, a date more remote in time to the assessment date of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 along with board of review comparable sales #1 and #3, where the parties' sale #1 is the same property. These three most similar comparables sold in October or December 2012 for prices ranging from \$795,000 to \$865,000 or from \$170.42 to \$197.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$999,370 or \$205.84 per square foot of living

area, including land, which is above the range established by the best comparable sales in this record, but which appears justified given the subject's finished basement area as compared to these comparable sales. 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



Member

Member



Member

Acting Member



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



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.