



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

APPELLANT: Aldona Parzych
DOCKET NO.: 13-03830.001-R-1
PARCEL NO.: 03-08-407-005

The parties of record before the Property Tax Appeal Board are Aldona Parzych, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$26,500
IMPR.: \$4,170
TOTAL: \$30,670

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 is improved with a one-story dwelling of frame and brick construction with 927 square feet of living area. The dwelling was constructed in 1956. Features of the home include a 906 square foot basement that is finished, central air conditioning and a two-car detached garage with 700 square feet of building area. The property has a 7,150 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 31, 2012 for a price of \$72,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the seller was LPP Mortgage LTD, the

parties to the transaction were not related, the property had sold through a Realtor, the property had been listed for sale in the Multiple Listing Service (MLS) and the property had been on the market for 436 days. The appellant also provided a copy of the settlement statement, a copy of the MLS listing sheet, and a copy of the Listing & Property History Report. The listing sheet described the property as "needs work" and further indicated the property was "REO/Lender Owned, Pre-Foreclosure." The appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,240. The subject's assessment reflects a market value of \$123,770 or \$133.52 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 support of its contention of the correct assessment the board of review submitted a statement from the Addison Township Assessor's office and six comparable sales identified by the assessor. The assessor noted that four building permits were taken out since the property was purchased in January 2012. The documents provided by the assessor indicated that a permit dated February 1, 2012 was for remodeling the kitchen, bathroom and demolishing basement drywall at a cost of \$10,000; a permit dated October 24, 2012 was for a garage at a cost of \$10,000; a permit dated February 20, 2013 for window replacement at a cost of \$300; and a permit dated May 10, 2013 to finish the basement with a cost of \$4,500. The assessor also noted that no permit was taken out but new siding was added and a small addition was made to the front without a permit.

The six comparable sales provided by the board of review were improved with one-story dwellings of frame, brick or frame and brick construction that ranged in size from 894 to 1,092 square feet of living area. The dwellings were constructed from 1951 to 1959. Each comparable had a basement with two being partially finished, one comparable had central air conditioning, one comparable had a fireplace and each comparable had an detached or attached garage ranging in size from 420 to 528 square feet of building area. The sales occurred from June 2012 to October 2013 for prices ranging from \$173,500 to \$204,000 or from \$168.50 to \$201.18 per square feet of living area, including land.

The board of review requested confirmation of the assessment.

In rebuttal the appellant stated that the board of review had lowered the 2012 assessed value to reflect the purchase price of the subject property. The appellant cited section 10-20 of the Property Tax Code for the proposition that maintenance and repairs owned and used exclusively for a residential purpose should not increase the assessed value of the property unless the maintenance and repairs: (1) increase the size of the property:

(2) materially alters the existing character and condition of the structure; (3) went beyond the scope of prolonging the life of the existing improvements or keeping the existing improvements in a well maintained condition; or (4) used materials that were greater in value than the replacement value of the materials being replaced. (35 ILCS 200/10-20). The appellant also cited section 16-80 for the proposition that if the board of review lowers the assessment of an owner occupied parcel, which the subject is, then the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period unless it can be shown by substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review. (35 ILCS 200/16-80).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2012 for a price of \$72,000 together with the costs associated with the remodeling of the kitchen and bathroom and the construction of the new garage. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the MLS and it had been on the market for 436 days. In further support of the transaction the appellant submitted a copy of the settlement statement and the MLS listing describing the subject as being in need of work. The record also contained evidence provided by the board of review that during 2012 the subject's kitchen and bathroom were remodeled and a new garage was constructed for a total combined cost of \$20,000. The Board finds the purchase price plus the additional costs are below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. Furthermore, the Board finds the sales provided by the board of review do not refute the fact that the subject sold for a price of \$72,000 and approximately \$20,000 was spent in 2012 remodeling the subject and constructing a new garage. Based on this record the Board finds a reduction in the subject's assessment is 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.

Mark Allison

Chairman

[Signature]

Member

Robert Steffen

Member

Member

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: May 20, 2016

[Signature]

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.