



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

APPELLANT: Dariusz Urbanski
DOCKET NO.: 13-03858.001-R-1
PARCEL NO.: 01-34-311-026

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

Based on the facts and exhibits presented in this matter, 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: \$28,630
IMPR.: \$108,500
TOTAL: \$137,130

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 two-story dwelling of frame with stone trim exterior construction with 4,080 square feet of living area. The dwelling was constructed in 1990. Features of a home include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car integral garage. The property has a .47 acre site and is located in West Chicago, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant disclosed the subject property was purchased in January 2011 for a price of \$265,000 and information on four comparable sales. The comparables were improved with two-story dwellings that ranged in size from 3,294 to 3,602 square feet of living area. The dwellings were constructed from 1992 to 2005. Copies of the Multiple Listing Service (MLS) listing sheets associated with each comparable disclosed each comparable was either a short sale or a REO/Lender Owned, Pre-Foreclosure property. The comparables sold from March 2012 to July

2012 for prices ranging from \$240,000 to \$295,000 or from \$72.86 to \$81.90 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$88,325.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,130. The subject's assessment reflects a market value of \$411,555 or \$100.87 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 information on seven comparable sales identified by the township assessor improved with two-story dwellings that ranged in size from 2,681 to 5,361 square feet of living area. The dwellings were constructed from 1990 to 2006. The sales occurred from July 2011 to November 2012 for prices ranging from \$305,000 to \$600,000 or from \$98.64 to \$120.65 per square foot of living area, including land.

In rebuttal the assessor asserted the subject property was a bank-owned, foreclosed home at the time of sale. Furthermore, the assessor stated that appellant's comparable sale #1 was in very poor condition and had been inspected by staff on July 25, 2012. The assessor also indicated that appellant's comparable sales #2 through #4 were located in a dissimilar, semi-custom "tract" home neighborhood. The assessor further stated that assessor's sales #1 and #2 were located in the subject's neighborhood.

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 Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4. These comparables were most similar to the subject in age and size. These most similar comparable sales sold for prices ranging from \$108.71 to \$120.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$100.87 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a square foot basis. Less weight was given the sales identified by the appellant as each comparable was described as being either a short sale or a REO/Lender Owned, Pre-Foreclosure property calling into question the arm's length nature of their transactions. Furthermore, the assessor described appellant's sale #1 as being in very poor condition. Less weight was given to assessor's sale #2 due the date of sale and differences from the subject in size; less weight was given assessor's sale #5 due to differences from the subject in size; and less weight was given assessor's sales #6 and #7 due to differences from the subject in age.

As a final point, the Property Tax Appeal Board gave little weight to the sale of the subject property due to the fact the transaction occurred approximately two years prior to the assessment date at issue.

Based on this record 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



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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



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.