



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

APPELLANT: Diane & Theodore Rzeszewski
DOCKET NO.: 13-03888.001-R-1
PARCEL NO.: 05-19-203-036

The parties of record before the Property Tax Appeal Board are Diane and Theodore Rzeszewski, the appellants, 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: \$32,460
IMPR.: \$94,690
TOTAL: \$127,150

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 is improved with a 1.5-story single family dwelling of frame construction with 2,402 square feet of living area. The dwelling was constructed in 1981. Features of the home include a full basement, central air conditioning, three fireplaces and a two-car garage with 484 square feet of building area. The property has an 11,981 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with split-level single family dwellings that ranged in size from 1,664 to 2,132 square feet of living area. The dwellings were constructed from 1957 to 1974. Each comparable has a basement, central air conditioning and a one-car or a two-car garage. Three comparables each had one fireplace. The sales occurred from June 2012 to May 2013 for prices ranging from \$300,000 to \$320,000 or

from \$147.75 to \$192.31 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$104,156.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,150. The subject's assessment reflects a market value of \$381,602 or \$158.87 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 four comparable sales identified by the township assessor. The comparables were described as being improved with a 1.5-story dwelling and a 2-story dwelling of frame construction that ranged in size from 2,324 to 2,877 square feet of living area. The dwellings were constructed from 1982 to 1992. Two comparables had basements, each comparable had central air conditioning, three comparables each had one fireplace and each comparable had an attached garage ranging in size from 378 to 473 square feet of building area. The sales occurred from June 2013 to December 2013 for prices ranging from \$415,000 to \$535,000 or from \$172.80 to \$205.77 per square foot of living area.

The board of review also provided a comment asserting that three of the four comparables provided by the appellant had sales prices per square foot that support the subject's assessment.

In rebuttal the appellants asserted the board of review failed to provide proximity information about the comparables they utilized and should not be considered indicative of value.

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 Board finds the best evidence of market value to be the comparable sales provided by the board of review. These comparables were most similar to the subject property in style and age. The board of review comparables sold for prices ranging from \$415,000 to \$535,000 or from \$172.80 to \$205.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$381,602 or \$158.87 per square foot of living area, including land, which is below the range established by the board of review comparable sales. Less weight was given the comparables provided by the appellants as they differed from the subject in style and age. Furthermore, three of the comparables provided by the appellants had purchase prices above the market value reflected by the subject's assessment on a square foot basis, which do not support a reduction in the subject's assessment. 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



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.