



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

APPELLANT: Bodgan Janiszewski
DOCKET NO.: 14-00288.001-R-1 through 14-00288.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bodgan Janiszewski, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|----------------------|-------------|----------------|--------------|
| 14-00288.001-R-1 | 03-22-310-007 | 39,280 | 31,340 | \$70,620 |
| 14-00288.002-R-1 | 03-22-310-010 | 33,080 | 0 | \$33,080 |

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 tax year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 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 split-level dwelling of frame construction with 1,188 square feet of living area. The dwelling was constructed in 1970. Features of the home include a finished lower level and an attached 480 square foot garage. The property consists of two adjacent parcels totaling 24,948 square feet of land area which are located in Addison, Addison 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 reportedly within the same "neighborhood code" assigned by the assessor as the subject property.¹ The comparable parcels

¹ Appellant's counsel included Multiple Listing Service data sheets for each of the three comparable properties each of which indicated the property was within "area 106." Counsel reported the subject and comparable neighborhood codes as "106."

range in size from 8,150 to 28,060 square feet of land area and are improved with split-level dwellings of brick and frame construction. The homes were built between 1968 and 1987 and range in size from 1,250 to 1,350 square feet of living area with reportedly unfinished lower levels, central air conditioning, a fireplace and a two-car attached garage for each property. The properties sold between February 2012 and January 2013 for prices ranging from \$255,000 to \$262,500 or from \$188.89 to \$210.00 per square foot of living area, including land.

As part of a brief, counsel for the appellant noted that the Property Tax Appeal Board had granted assessment reductions for tax years 2011, 2012 and 2013 for the subject property, all of which are within the same quadrennial assessment cycle. "As such, we respectfully request that the 2014 assessment also be reduced in accordance with the 2011, 2012 and 2013 tax years." There was no affirmative assertion by the appellant's counsel that the subject was an owner occupied dwelling for application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Based on this evidence and argument, the appellant requested a total assessment of \$79,150 which would reflect a market value of approximately \$237,450 or \$199.87 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessments for the subject parcels of \$103,700. The subject's assessment reflects a market value of \$311,131 or \$261.89 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted data gathered by the Addison Township Assessor's Office. The assessor reported that none of the comparable properties presented by the appellant are within the subject's neighborhood code as assigned by the assessor. The distance is displayed on a map depicting the location of the subject and both parties' comparables. Additionally, none of the appellant's comparable properties have a double lot like the subject and therefore "the dollar per square foot is not accurate." The assessor also reported that the subject dwelling was a rental and thus "no rollover" was applicable (i.e., application of Section 16-185 of the Property Tax Code for owner occupied dwellings within the same general assessment cycle).

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located within the subject's neighborhood code of A35 as assigned by the assessor. The comparable parcels range in size from 8,350 to 26,950 square feet of land area and are improved with two, raised ranch and three, split-level dwellings of frame or brick and frame construction. The homes were built between 1967 and 1978 and range in size from 1,374 to 1,807 square feet of living area with finished lower levels. Four of the comparables have central air conditioning and a fireplace. Each comparable has garage ranging in size from 480 to 1,019 square feet of building area. The properties sold between February 2013 and September 2014 for prices ranging from \$307,000 to \$350,000 or from \$182.62 to \$223.44 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contends that the sales presented by the board of review confirm that an assessment reduction is warranted for the subject property as the subject's per square foot estimated market value of \$261.89 per square foot of living area, including land, exceeds each of the comparable sales presented by the board of review. Additionally, counsel for the appellant agrees that the subject dwelling is a rental and thus the rollover rules do not apply; "we did not file to PTAB based on the rollover rules" but filed as a direct appeal with new evidence.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as these properties sold in 2012, dates more remote in time to the valuation date at issue than the assessment date at issue of January 1, 2014. The Board has also given reduced weight to appellant's comparable #1 and board of review comparable #1 as each of these properties have a much smaller land area of no more than 8,350 square feet of land area as compared to the subject's total land area of 24,948 square feet of land area.

The Board finds the best evidence of market value to be board of review comparable sales #2 through #5. These most similar comparables sold between February 2013 and September 2014 for prices ranging from \$314,000 to \$355,000 or from \$182.62 to \$212.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$311,131 or \$261.89 per square foot of living area, including land, which is below the range of the comparables in terms of overall value and above the range established by the best comparable sales in this record on a per-square-foot basis which the Board finds is logical given the subject dwelling's slightly smaller size than each of these comparable dwellings. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the subject's smaller size and larger land area, except for board of review comparable #2, establishes that the subject is not overvalued when compared to these properties. 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



Acting 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:

August 19, 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.