



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

APPELLANT: Stanislaw Jaroszczak
DOCKET NO.: 14-02153.001-R-1
PARCEL NO.: 12-02-33-104-011-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Jaroszczak, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C., in Park Ridge; and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,300
IMPR.: \$85,300
TOTAL: \$95,600

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging 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 two-story brick and frame dwelling that has 2,690 square feet of living area. The dwelling was built in 2000. The home features full basement with approximately 1,000 square feet of finished area, central air conditioning, a fireplace, an in-ground heated swimming pool, a gazebo and a 731 square foot three-car garage. The subject has an 11,931 square foot site¹. The subject property is located in DuPage Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraiser selected five comparable sales in developing the sales comparison approach to value. The comparables consist of four, two-story and one, part two-

¹ The appraisal submitted by the appellant depicts that the subject property has a 4,440 square foot site.

story and part one-story dwellings of frame and brick exterior construction that were built from 1995 to 2003. The appraiser did not disclose whether the comparables have central air conditioning or fireplaces. Other features have varying degrees of similarity when compared to the subject. The dwellings range in size from 2,386 to 3,000 square feet of living area and are situated on sites that contain from 8,457 to 11,569 square feet of land area. The comparables sold from February 2011 to November 2013 for prices ranging from \$188,500 to \$255,000 or from \$62.83 to \$88.01 per square foot of living area including land. The appraiser applied quantitative adjustments to the comparables for only sale condition, garage parking, basement finish and lot size when compared to the subject. Based on the adjusted comparable sales, the appraiser concluded a market value of \$80.00 per square foot of living area including land or \$215,000, rounded for the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,600. The subject's assessment reflects an estimated market value of \$287,692 or \$106.95 per square foot of living area including land when applying the 2014 three-year average median level of assessment for Will County of 33.23%.

With respect to the appellant's evidence, the board of review pointed out the appellant's appraiser utilized an incorrect lot size for the subject property, understating the land area by approximately 60%. The appraiser failed to mention additional improvements of the subject property including plumbing fixtures, finished basement area, in-ground heated pool and circular driveway. The board of review contends the subject property is considered one of the three top-ranked houses in the subdivision.

In support of the subject's assessment, the board of review submitted three comparable sales located in close proximity within the subject's subdivision. The comparables consist of a tri-level, a split level and a two-story dwellings of brick and frame construction that were built in 1992 or 1995. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,620 to 2,000 square feet of living area and are situated on sites that contain from 10,440 to 14,248 square feet of land area. The comparables sold from November 2013 to July 2014 for prices of \$230,000 or \$264,500 or from \$115.00 to \$142.20 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant submitted an appraisal estimating the subject property has a market value of \$215,000 or \$79.93 per square foot of living area including land. The Board gave little weight to the appraisal report. Comparables #2, #3 and #5 sold during 2011 and 2012, which are dated and

less indicative of market value as of the subject's January 1, 2014 assessment date. In addition, the appraiser understated the size of the subject's site and did not disclose that the subject had a heating swimming pool and gazebo, which skewed the adjustment process. These factors undermine the appraiser's final opinion of value.

The Board finds board of review submitted three comparable sales located in close proximity to the subject. These properties were inferior when compared to the subject in design, age, dwelling size, garage area and most features, but sold proximate in time to the subject's assessment date. They sold from November 2013 to July 2014 for prices of \$230,000 or \$264,500 or from \$115.00 to \$142.20 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$287,692 or \$106.95 per square foot of living area including land, which falls below the range established by these comparable sales contained in the record on a per square foot basis. After considering any logical adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is supported. The Board further finds the raw sales of these inferior properties further demonstrate the appraisal submitted by the appellant of \$215,000 or \$79.93 underestimates the market value of the subject property. Therefore, no reduction in the subject's assessment is warranted.

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: March 24, 2017



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.