



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

APPELLANT: Alfreda Gorska
DOCKET NO.: 14-02948.001-R-1
PARCEL NO.: 03-15-408-005

The parties of record before the Property Tax Appeal Board are Alfreda Gorska, the appellant, by Dennis D. Koonce, Attorney at Law, in Frankfort, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$4,980
IMPR.: \$36,020
TOTAL: \$41,000

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 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 one-story residential condominium unit of brick exterior construction built in approximately 1972. The property is located in Wood Dale, 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 February 26, 2013 for a price of \$75,000. The appellant reported that the parties to the transaction were not related and the property was purchased from Jennifer Goldstone and Bill "CPoss." The property was listed with a realtor and advertised with the Multiple Listing Service for a period of 246 days. A copy of the listing sheet was provided indicating the property was first listed on May 31, 2012 with an asking price of \$84,900, the property was being sold for cash financing and was "sold in as is where is" condition. Remarks on the listing included "home needs complete renovation." A copy of the Escrow Trust Disbursement Statement reiterated the sale date and price. Based on

this evidence, the appellant requested a reduction in the subject's assessment 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 \$49,810. The subject's assessment reflects a market value of \$149,445, 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 appellant's reliance upon the recent sale price of the subject property, the township assessor on behalf of the board of review reported "MLS states home in need of complete renovation. Sale is not considered due to the condition of the home one year AFTER purchase is unknown. See photos taken at purchase of all flooring removed, etc. Repairs assumed to have been made one year later. Kitchen missing all appliances." Five color photographs were included with the submission depicting concrete flooring, but for the kitchen area and no indication of standard large appliances in the kitchen.

In support of its contention of the correct assessment the board of review through the township assessor submitted limited information on four comparable sales along with assessment data for a total of six comparables.¹ As to the sales data, the board of review's grid analysis states that condominiums are "valued on percent of common interest or percentage of ownership of the whole." The subject is reported to have 3.6922% common ownership interest and the four comparable sales reflect ownership percentages in the whole ranging from 3.3286% to 3.7628%. These four comparables sold between June 2011 and March 2015 for prices ranging from \$140,000 to \$155,000. Attached property record cards for the subject and board of review comparables depict photographs of the same or highly similar condominium buildings from the exterior view as the subject.

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

The appellant filed no rebuttal evidence to refute the contention of the board of review that presumably upgrades have been made to the subject condominium unit. Moreover, the record indicates that the unit is occupied by the appellant which suggests that at a minimum appliances would have been installed in the kitchen.

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.

¹ The assessment data will not be discussed in this decision of the Property Tax Appeal Board as it is not responsive to the appellant's overvaluation claim.

The parties submitted data on the sale of the subject condominium unit and four comparable units that occurred between June 2011 and March 2015 for prices ranging from \$75,000 to \$155,000. The Board has given reduced weight to board of review comparable sales #1 and #3 as these sales occurred in June and July 2011, dates more remote in time to the valuation date at issue of January 1, 2014 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value in the record to be the three most recent sales including the sale of the subject property. The board of review asserted that condominiums are valued on a percent of common interest of the whole. The sale of the subject along with sales #2 and #4 occurred between January 2012 and March 2015 for prices ranging from \$75,000 to \$149,000. These comparables were similar to the subject in location and presented varying percentages of ownership interest. These properties also sold proximate in time to the assessment date at issue. Utilizing these three sales and applicable percentages of ownership in the whole, results in a total consideration of \$369,000. Next, applying the purported percentage of interest of ownership in the condominium for the three units that sold of 11.0747%, results in an indicated full value for the condominium property of \$3,331,919. Applying the subject's percentage of ownership of 3.6922% to the whole results in a full value of the subject unit of \$123,021. The subject's assessment reflects a market value of \$149,445, land included, which is above the subject's estimated market value in this record based upon a percentage of ownership in the whole building.

The Board gave little weight to the subject's sale due to the fact the sale occurred approximately one year prior to the assessment date and was in poor condition at that time in terms of lacking kitchen appliances and floor coverings. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified based upon the most recent sales and the subject's percentage of ownership in the whole building.

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: September 23, 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.