



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

APPELLANT: Marquardt School District No. 15  
DOCKET NO.: 14-03007.001-I-3  
PARCEL NO.: 02-26-314-025

The parties of record before the Property Tax Appeal Board are Marquardt School District No. 15, the appellant, by attorney Michael T. Canna of Canna and Canna, Ltd., in Orland Park; and the DuPage County Board of Review.<sup>1</sup>

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **An Increase** 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:** \$ 250,670  
**IMPR.:** \$1,197,935  
**TOTAL:** \$1,448,605

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 part one-story and part two-story, multi-tenant, industrial building that has 195,908 square feet of building area, with 56,451 square feet of finished office space. The building was constructed in 2002. The subject property has an 8.32 acre or 362,324 square foot site resulting in a land to building ratio of 1.85:1. The subject property is composed of two parcels located in Bloomingdale Township, DuPage County, Illinois.

The appellant, a taxing body, submitted evidence before the Property Tax Appeal Board claiming under-valuation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$9,150,000 as of

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<sup>1</sup> The taxpayer, Windy Point Estates, LLC, filed a request to intervene in this appeal. However, the taxpayer failed to file any evidence to support its intervention. As a result, by letter dated September 6, 2016, the taxpayer/intervenor was found to be in default.

January 1, 2014. The appraisers, Patrick K. Kleszynski and Dale J. Kleszynski, developed the income and sales comparison approaches in arriving at the final opinion of value. The appraisers indicated that the subject property is comprised of two parcels identified by parcel numbers 02-26-314-025 and 02-27-425-013. Based on this evidence, the appellant requested an increase in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$731,120 for parcel 02-26-314-025 was disclosed. The Property Tax Appeal Board takes notice that the other parcel (02-27-425-013) associated with the subject property had a final 2014 assessment \$809,150. Therefore, the subject property has a total assessment of \$1,540,270, which reflects an estimated market value of \$4,621,272 when applying DuPage County's 2014 three-year average median level of assessment of 33.33%. 86 Ill.Admin.Code §1910.50(c)(1).

The board of review indicated it would not be submitting any further evidence, noting: "This parcel was stipped at Board level." The board of review further indicated it "would like to adopt the intervener's evidence once submitted."

### **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.

The Board finds the best evidence of market value contained in this record is the appraisal submitted by the appellant/school district estimating a market value of \$9,150,000 as of January 1, 2014. The subject's assessment reflects an estimated market value of \$4,621,272, which is considerably less than the appraisal submitted by the appellant. Therefore, an increase in the subject's assessment is justified. Since fair market value has been established, DuPage County's 2014 three-year average median level of assessment of 33.33% shall apply.<sup>2</sup>

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<sup>2</sup> Based on the allocation of the assessment amounts of the two parcels that make up the subject property as determined by DuPage County Assessment Officials, the subject parcel under appeal (02-26-314-025) represents 47.5% of the subject property.

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: October 21, 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.