



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

APPELLANT: Marzena Oberski
DOCKET NO.: 14-03541.001-R-1
PARCEL NO.: 03-15-218-032

The parties of record before the Property Tax Appeal Board are Marzena Oberski, the appellant, by attorney Richard J. Caldarazzo, of Mar Cal Law, P.C. in Chicago; 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: \$38,980
IMPR.: \$103,680
TOTAL: \$142,660

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 two-story dwelling of masonry exterior construction with 3,318 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning and a 681 square foot garage. The property has an 8,645 square foot site and 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 three comparable properties located within 12 blocks from the subject. The comparables consist of two-story dwellings of frame and masonry exterior construction that were constructed from 1977 to 2002. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,947 to 3,358 square feet of living area and are situated on sites that contain from 8,379 to 9,030 square feet of land area. The comparables sold from November 2010 to March 2013 for prices ranging from \$345,000 to \$405,000 or from \$117.07 to \$130.60 per

square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$122,091.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$142,660. The subject's assessment reflects an estimated market value of \$428,023 or \$129.00 per square foot of living area including land when applying DuPage County's 2014 three-year average median level of assessment of 33.33% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted an analysis of five comparable properties located in the same neighborhood as the subject. The comparables consist of two-story dwellings of brick and masonry exterior construction that were constructed from 1979 to 2014. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,390 to 3,372 square feet of living area and are situated on sites that contain from 8,515 to 10,050 square feet of land area. The comparables sold from June 2013 to June 2014 for prices ranging from \$330,000 to \$545,000 or from \$126.92 to \$164.31 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 and the board of review's comparable #5 due to the older age when compared to the subject property. The Board also gave less weight to the board of review's comparables #2 and #3 due to the newer age when compared to the subject property. The Board finds the best evidence of market value in the record to be the appellant's comparable #3 and the board of review's comparables #1 and #4. These comparables are more similar in location, design, age, dwelling size, land area and features. These comparables sold for prices ranging from \$405,000 to \$545,000 or from \$130.60 to \$164.31 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$428,023 or \$129.00 per square foot of living area including land, which falls below the range of the most similar comparable sales contained in this record. Based on this record the Board finds the subject's assessment is reflective of market value and 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.