



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

APPELLANT: James Czarnecki
DOCKET NO.: 15-05245.001-R-1
PARCEL NO.: 06-12-215-011

The parties of record before the Property Tax Appeal Board are James Czarnecki, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$98,240
IMPR.: \$76,000
TOTAL: \$174,240

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 2015 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 1-story dwelling of masonry construction with 2,322 square feet of living area. The dwelling was constructed in 1951. Features of the home include a full basement and a 2-car garage. No information was provided by either party regarding central air conditioning, basement finish or fireplace. The property has a 14,500 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on three comparable sales. These comparables are one-story dwellings of masonry construction built between 1950 and 1961. They range in size from 1,309 to 2,064 square feet of living area. They have full or partial basements and 1 or 2-car garages. No information was provided regarding central air conditioning, basement finish or fireplaces. They are located in the same neighborhood code as the subject. These comparables

sold between January and October 2014 for prices ranging from \$240,000 to \$340,000 or from \$162.31 to \$185.89 per square foot of living area land included. The appellant requested the total assessment be reduced to \$137,139.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,240. The subject's assessment reflects a market value of \$523,243 or \$225.34 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted limited information on six comparable sales. They are described as 1-story dwellings of masonry construction built between 1950 and 1960. They range in size from 1,337 to 2,759 square feet of living area. They feature basements and garages. No information was provided regarding central air conditioning, basement finish or fireplaces. They are located in the same neighborhood code as the subject. These comparables sold between June 2013 and June 2015 for prices ranging from \$359,900 to \$605,000 or from \$213.85 to \$281.66 per square foot of living area land included. Regarding the appellant's evidence, the board of review suggested comparable #2 may be in poor condition and may not be an arm's length sale.

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 Board gave less weight to the appellant's comparable #1 and to the board of review's comparables #1 and #2 based their smaller dwelling size as compared to the subject. The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and board of review comparables #3 through #6. These were similar to the subject in location, dwelling size, style, construction and age. These comparables sold for prices ranging from \$162.31 to \$281.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$225.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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



Acting 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: June 23, 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.