



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

APPELLANT: Michael Goworowski
DOCKET NO.: 15-05275.001-R-1
PARCEL NO.: 08-20-416-028

The parties of record before the Property Tax Appeal Board are Michael Goworowski, 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: \$50,610
IMPR.: \$127,090
TOTAL: \$177,700

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 part 1-story and part 2-story dwelling of brick construction with 3,554 square feet of living area. The dwelling was constructed in 1985. Features of the home include a 1,851 square foot basement with 1,731 square feet of finished area, central air conditioning, a fireplace and a 704 square foot garage. The property has a 13,500 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. These comparables are part 1-story and part 2-story or 2-story dwellings of frame construction built in 1986. They have basements that range in size from 1,446 to 1,609 square feet, one featuring 1,087 square feet of finished area. All have central air conditioning, 1 or 2 fireplaces, and garages that range in size from 678 to 726 square feet of building area. They are located a distance of .1 to .17 of a mile from the

subject. These comparables sold between August 2014 and May 2015 for prices ranging from \$440,000 to \$531,250 or from \$135.05 to \$140.24 per square foot of living area land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,700. The subject's assessment reflects a market value of \$533,634 or \$150.15 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 information on three comparable sales. They are described as part 1-story and part 2-story dwellings of frame construction built in 1985 or 1986. They have basements that range in size from 1,578 to 1,899 square feet, two of which feature 537 and 760 square feet of finished area. All have central air conditioning, 1 or 2 fireplaces, and garages that range in size from 553 to 789 square feet of building area. They are located a distance of .13 to .19 of a mile from the subject. These comparables sold between October 2014 and June 2015 for prices ranging from \$495,000 to \$645,000 or from \$163.26 to \$170.56 per square foot of living area land included.

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 comparables #1 and #2 and to the board of review's comparable #2 based on their unfinished basements as compared to the subject's finished basement. The Board finds the best evidence of market value to be appellant's comparable #3 and the board of review's comparables #1 and #3. These were very similar to the subject in location, size, style, age and features. These comparables sold for prices ranging from \$136.57 to \$170.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$150.15 per square foot of living area, including land, which is below two of the three best comparable sales in this record. Based on this evidence the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued, 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



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.