



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

APPELLANT: Michael Zaremba  
DOCKET NO.: 15-05600.001-R-1  
PARCEL NO.: 09-06-414-018

The parties of record before the Property Tax Appeal Board are Michael Zaremba, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$68,720  
**IMPR.:** \$268,310  
**TOTAL:** \$337,030

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 two-story and part one-story dwelling of frame construction with 3,553 square feet of living area. The dwelling was constructed in 2007. Features of the home include a partial basement that is 75% finished, central air conditioning, a fireplace and a 730 square foot garage. The property has a 13,828 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the submitted a limited market analysis with information on six comparable sales. The report was dated April 19, 2016 and was prepared by ProTaxAppeal. The report was not signed nor were the credentials of the person(s) who prepared the report disclosed. The six comparables were described as one and one-half story dwellings, two of which were located in the same neighborhood as the subject. The comparables were constructed from 1997 to 2009 and range in

size from 3,160 to 3,696 square feet of living area. Each comparable has a full or partial basement and a garage. The appellant did not provide information on the comparables' land area, exterior construction, and basement finished area, if any. However, the board of review's submission indicated the comparables' had land area that ranged from 6,250 to 15,000 square feet; the comparables were classified as part two-story and part one-story dwellings with frame, brick, or frame and brick exterior construction; and three of the comparables had unfinished basements. The comparables sold from May 2014 to May 2015 for prices that ranged from \$499,900 to \$740,000 or from \$141.23 to \$232.49 per square foot of living area, land included. The appellant's analysis also included "Property Equalization Values" that made adjustments to the sale prices for differences in sale date, land market value, age, square footage and features. No evidence or explanation pertaining to the calculation of the adjustment amounts was submitted. Based on the Property Equalization Values, the analysis conveyed a value estimate for the subject property of \$744,134. Based on the subject's 2012 sale and the market analysis, the appellant requested a reduction in the subject's assessment to \$248,020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$337,030. The subject's assessment reflects a market value of \$1,012,102 or \$284.86 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. The board of review also disclosed that the 2015 tax year was the first year of a new general assessment cycle for DuPage County.

In support of its contention of the correct assessment, the board of review submitted a memorandum and data prepared by the Downers Grove Township Assessor. In a grid analysis submitted with the appeal, the township assessor submitted information on three comparable sales that were located in the same neighborhood as the subject property. The comparables have from 6,600 to 15,000 square feet of land area. The comparables are improved with part two-story and part one-story, part two-story and part three-story, or part two-story, part three-story, and part one-story dwellings of frame construction. The dwellings were constructed from 2005 to 2009. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,426 to 3,628 square feet of living area. The comparables sold in June or November 2014 for prices that ranged from \$940,000 to \$1,125,000 or from \$265.16 to \$325.45 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief.

### **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 presented sale prices for nine comparable properties for the Board's consideration. The Board finds that the appellant's comparables #3 through #6 were located in a different neighborhood than the subject; comparables #1, #2 and #5 had significantly less living area than the subject; comparables #1, #3 and #5 had unfinished basements; and comparable #2 was 10 years older than the subject. Due to these differences, the appellant's six comparables received less weight in the Board's analysis. The Board also gave less weight to board of review comparable #3, because this comparable had an unfinished basement that was dissimilar from the subject's partial basement that was 75% finished.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #2. These comparables were located in the same neighborhood as the subject; were very similar to the subject in age and living area; had basements with finished area like the subject; and sold proximate to the January 1, 2015 assessment date. Board of review comparables #1 and #2 sold in November 2014 and June 2014 for prices of \$1,115,000 and \$1,125,000 or for \$325.45 and \$310.09 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$1,012,102 or \$284.86 per square foot of living area, including land, which falls below the market values of the best comparable sales in this record. Based on this record, the Board finds the appellant was not able to demonstrate 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



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 18, 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.