



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

APPELLANT: Michael & Mary Adamczyk
DOCKET NO.: 15-05775.001-R-1
PARCEL NO.: 06-02-217-005

The parties of record before the Property Tax Appeal Board are Michael & Mary Adamczyk, the appellants; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$81,870
IMPR.: \$54,797
TOTAL: \$136,667

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame construction with 2,257 square feet of living area.¹ The dwelling was constructed in 1895. Features of the home include an unfinished basement, window air conditioning and a two-car garage. The property has an 11,250 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$410,000 as of April 5, 2016. Despite this stated valuation date, the appraiser also noted that the intended

¹ The appellants' appraiser reported the subject has 2,257 square feet of living area and supplied a sketch in support. The board of review reported the subject has 2,220 square feet of living area, but submitted no documentary support. The Board finds the small difference in dwelling size reported by the parties will not impact the Board's decision concerning the correct assessment.

use of the appraisal was to estimate the subject's market value as of 1-1-2015 for tax purposes (See page 2).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,520. The subject's assessment reflects a market value of \$539,099 or \$238.86 per square foot of living area including land, when using 2,257 square feet of living area and applying the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

As to the appellants' appraisal evidence, the board of review argued the appraiser selected only one comparable from the subject's York Township location.

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales. The sales occurred from February 2013 to July 2015 for prices ranging from \$451,500 to \$695,000 or from \$243.90 to \$302.61 per square foot of living area, including land.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject had a value of \$410,000 as of April 5, 2016, with the intended use of the appraisal estimating the subject's market value as of 1-1-2015 for tax purposes. The Board finds the sales used in the appraisal occurred from April to November 2014 and therefore are appropriate for use in estimating the subject's market value as of January 1, 2015, without adjustments for date of sale. The board gave less weight to the valuation evidence presented by the board of review. The Board finds three of the comparable sales occurred in 2013 and would be less indicative of the subject's market value as of the assessment date at issue. In addition, based on photographs the board of review's comparables #4, #6, #8 and #9 appear to be of a different style when compared to the subject. The subject's assessment reflects a market value of \$539,099 or \$238.86 per square foot of living area, including land, which is above the appraised value. Based on this evidence, the Board finds a reduction in the subject's assessment is appropriate.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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:

October 20, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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