



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

APPELLANT: Arthur & Anna Radolinski
DOCKET NO.: 15-05851.001-R-1
PARCEL NO.: 08-04-301-064

The parties of record before the Property Tax Appeal Board are Arthur & Anna Radolinski, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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: \$40,700
IMPR.: \$71,890
TOTAL: \$112,590

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 part two-story and part one-story dwelling of frame construction with 2,425 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full, partially finished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has a 9,167 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a mortgage finance appraisal estimating the subject property had a market value of \$310,000 as of March 6, 2013. The appellants also asked the Property Tax Appeal Board to consider the subject sale on April 4, 2013 for \$280,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,590. The subject's assessment reflects a market value of \$338,108 or \$139.43 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 four comparable sales with varying degrees of similarity to the subject. The comparables sold from July 2014 to May 2015 for prices ranging from \$340,000 to \$415,000 or from \$142.99 to \$166.13 per square foot of living area, including land.

The appellants filed rebuttal argument claiming the board of review's comparables were unadjusted.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review's comparable sales because they sold more proximate in time to the assessment date in question than the subject's 2013 sale and the effective date of the appraisal, which was also in 2013. The Board finds the subject's sale and the dated sales contained within the appraisal report are not indicative of the subject's market value as of January 1, 2015. The board of review's comparable sales sold for prices ranging from \$340,000 to \$415,000 or from \$142.99 to \$166.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$338,108 or \$139.43 per square foot of living area, including land, which is below the best comparable sales in the record based on a total sale price and on a per square foot basis. 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. 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



Acting Member

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: November 21, 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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