



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

APPELLANT: Grzegorz & Malgorzata Zareba
DOCKET NO.: 16-05242.001-R-1
PARCEL NO.: 05-05-400-020

The parties of record before the Property Tax Appeal Board are Grzegorz & Malgorzata Zareba, 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 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: \$10,760
IMPR.: \$88,907
TOTAL: \$99,667

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 2016 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 exterior construction with 2,335¹ square feet of living area. The dwelling is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,280-square foot site and is located in Carol Stream, Milton 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 has a market value of \$299,000 as of January 1, 2016. The appraisal was prepared by Garry Nusinow, a certified residential real

¹ As an initial matter the parties report differences regarding the dwelling size. The Board finds the best evidence of dwelling size was provided by the appellants' appraisal, which contain a sketch of the dwelling measurements and calculations.

estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

The appraiser developed the sales comparison approach to value using four comparables. The comparables consist of two-story dwellings that range in age from 10 to 21 years old. The dwellings are located within 1.28 miles from the subject property. All four comparables have central air conditioning and two-car garages. Three comparables have unfinished basements; two comparables have fireplaces. The dwellings range in size from 2,156 to 2,616 square feet of living area and are situated on sites ranging in size from 6,752 to 7,278 square feet of land area. The comparables sold from February 2014 to February 2016 for prices ranging from \$299,000 to \$362,000 or from \$123.84 to \$138.68 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$262,500 to \$317,000. The appraiser arrived at an estimated value for the subject property under the sales comparison approach of \$299,000.

The appellants requested the subject's assessment be reduced to \$99,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$113,010. The subject's assessment reflects a market value of \$339,471 or \$145.38 per square foot of living area, when applying DuPage County's 2016 three-year average median level of assessment of 33.29% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

The assessor's submission includes a grid analysis and property record cards of five comparables sales located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings that were constructed from 1998 to 2004. All five comparables have central air conditioning and two-car garages. All five comparables have basements, three of which are finished and three have fireplaces. The dwellings range in size from 1,818 to 2,629 square feet of living area. The comparables sold from March 2014 to April 2016 for prices ranging from \$310,000 to \$427,000 or from \$155.49 to \$170.52 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants argued that the board of review's comparables should be given no weight because the evidence includes "unadjusted raw sales."

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 January 1, 2016 appraisal submitted by the appellants, estimating the subject property had a market value of \$299,000. The subject's

assessment reflects a market value above the best evidence of market value in the record. The Board gave less weight to the board of review's comparables #2 through #5 due to their larger or smaller dwelling size and/or finished basement when compared to the subject property. The Board also gave less weight to comparable #1 submitted by the board of review due to the fact that one unadjusted comparable does not overcome the appellants' appraisal report that included four comparables that were adjusted by the appellants' appraiser and which the Board has reviewed and appears to be logical and reasonable. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is warranted commensurate with the appellants' request.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: July 17, 2018



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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