



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

APPELLANT: Pindelski Edward & Maria
DOCKET NO.: 16-05969.001-R-1
PARCEL NO.: 06-10-308-076

The parties of record before the Property Tax Appeal Board are Pindelski Edward & Maria, the appellants, by attorney Michael R. Davies, of Ryan Law LLP 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: \$33,730
IMPR.: \$100,040
TOTAL: \$133,770

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 masonry exterior construction with 3,050 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, a fireplace and a 484 square foot garage.¹ The property has a 15,248² square foot site and is located in Villa Park, York Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellants submitted limited

¹ The appellants provided limited descriptive data for the subject property which was drawn from evidence provided by the board of review.

² The parties differ slightly as to the size of the subject's site. The Board finds the discrepancy will not impact the Board's decision in this appeal.

descriptive information for six comparable properties that were reported to be located from .25 to .93 of a mile from the subject property. The comparables were reported to be two-story dwellings ranging in size from 2,600 to 2,976 square feet of above grade living area. The dwellings were built from 1927 to 2005 and have sites ranging in size from 8,889 to 12,539 square feet of land area. The appellants failed to disclose the comparables', exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. The comparables sold from July 2013 to June 2015 for prices ranging from \$300,000 to \$387,500 or from \$112.13 to \$148.85 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,770. The subject's assessment reflects a market value of \$401,832 or \$131.75 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% 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 located within .63 of a mile from the subject property. The comparables are described as two-story dwellings of frame and brick or frame exterior construction ranging in size from 2,772 to 3,742 square feet of living area. The comparables were built from 1949 to 2000. Each comparable has an unfinished basement, a fireplace and a garage ranging in size from 440 to 744 square feet of building area. The comparables have sites containing from 9,350 to 17,025 square feet of land area. The comparables sold from April 2014 to April 2016 for prices ranging from \$425,000 to \$570,000 or from \$146.15 to \$168.65 per square foot of living area, including land.

The board of review also submitted a grid analysis of the appellants' comparables provided by the York Township Assessors office. In addition, the board of review argued the appellants' comparables were dissimilar in age (#3 and #5), design (#4) and location (#1, #2 and #6) than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted nine suggested comparable sales for consideration. The Board gave less weight to the appellants' comparables #1, #3, #4 and #5 based on their dated 2013 sales that were less reflective of market value as of the subject's January 1, 2016 assessment date. In addition, comparables #1, #2 and #6 were located in a different neighborhood code and #3 lacks a basement when compared to the subject.

The Board finds the board of review comparables are most similar to the subject in location. These three comparables have varying degrees of similarity to the subject and sold from April 2014 to April 2016 for prices ranging from \$425,000 to \$570,000 or from \$146.15 to \$168.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$401,832 or \$131.75 per square foot of living area, including land which falls below the range established by the most similar comparable sales in this record. Furthermore, the Board finds the board of review's comparable #3 is most similar to the subject in location, dwelling size, design, age and most features. It sold in April 2014 for \$425,000 or \$146.15 per square feet of building area, including land which is higher than the subject' current market value as reflected by its assessment. After considering adjustments to the comparables for differences, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate 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. 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: June 18, 2019



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

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