



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

APPELLANT: Jamie Vondruska  
DOCKET NO.: 16-05973.001-R-2  
PARCEL NO.: 05-11-118-007

The parties of record before the Property Tax Appeal Board are Jamie Vondruska, the appellant, 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:** \$89,390  
**IMPR.:** \$180,140  
**TOTAL:** \$269,530

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 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 and masonry exterior construction with 3,321 square feet of living area. The dwelling was constructed in 1926. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 420 square foot garage. The property has a 17,011 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for 15 comparable properties that were reported to be located from .15 to .41 of a mile from the subject property. The comparables were reported to consist of 1-story to 2.5-story dwellings ranging in size from 2,825 to 3,416 square feet of above grade living area. The dwellings were built from 1906 to 2005 and have sites ranging in size from 4,745 to 21,198

square feet of land area. The appellant failed to disclose the comparables' exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. The comparables sold from April 2013 to October 2015 for prices ranging from \$320,000 to \$803,000 or from \$99.19 to \$270.83 per square foot of living area, land included. The appellant's grid analysis also indicated the subject property sold on January 27, 2016 for \$890,000. Based on this evidence, the appellant 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 \$269,530. The subject's assessment reflects a market value of \$809,643 or \$243.79 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 a copy of the listing information and the recorded 2016 Illinois Real Estate Transfer Declaration for the subject property. These documents indicate the subject sold in an arm's-length transaction in January 2016 for \$890,000. In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales, two of which were submitted by the appellant. The comparables are located within .56 of a mile from the subject. The board of review comparables #2 and #4 are the same properties as appellant's comparables #3 and #2, respectively. The comparables are described as 2-story dwellings of frame exterior construction ranging in size from 2,952 to 3,376 square feet of living area. The comparables were built from 1920 to 1930 and have sites containing 11,598 to 15,265 square feet of land area. Each comparable has a basement with finished area, two fireplaces and a garage ranging in size from 440 to 741 square feet of building area. Additionally, two comparables have central air conditioning. The comparables sold from January 2013 to March 2015 for prices ranging from \$630,000 to \$832,500 or from \$208.75 to \$246.59 per square foot of living area, including land.

The board of review also submitted a grid analysis provided by the Milton Township Assessor of appellant's comparables #1 thru #4 along with property record cards. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 Board finds the parties submitted 17 suggested comparable sales for consideration which includes the parties two common comparables. The Board gave less weight to the appellant's comparables #1 and #3 thru #15 based on their considerably newer ages than the subject and/or dated sales that occurred from April 2013 to September 2014 which were less proximate in time to the subject's January 1, 2016 assessment date. The Board also gave less weight to board of

review comparable sales #1, #2 and #3 based on their dated sales that occurred from January 2013 to September 2014 which were less proximate in time to the subject's January 1, 2016 assessment date.

The Board finds the board of review comparable #4 which is also appellant's comparable #2 to be the most similar to the subject in location, age, design and features. However, the Board finds the best evidence of market value contained in this record is the sale of the subject property in January 2016 for \$890,000, the same month as the assessment date at issue. The Board finds the subject's sale meets the fundamental elements of an arm's-length transaction. The Real Estate Transfer Declaration indicates the buyers and sellers were not related and the subject property was exposed to the open market. The Board finds there is no direct evidence the parties were under duress or compelled to buy or sell. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). The subject's assessment reflects an estimated market value of \$809,643, which is less than its recent arm's-length sale price of \$890,000. This evidence suggests the subject property is under-assessed and a reduction in the assessment is not warranted.

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.

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Chairman



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Member

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Member



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Member

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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



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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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