



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

APPELLANT: Debi Bednarowicz  
DOCKET NO.: 17-05438.001-R-1  
PARCEL NO.: 06-05-401-004

The parties of record before the Property Tax Appeal Board are Debi Bednarowicz, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$29,610  
**IMPR.:** \$41,680  
**TOTAL:** \$71,290

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 2017 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 split-level dwelling of frame construction with 1,308 square feet of living area. The dwelling was constructed in 1971. Features of the home include a 351 square foot lower level, that has 235 square foot of finished area, central air conditioning and a 528 square foot detached garage. The property has an 11,393 square foot site and is located in Lombard, York Township, DuPage County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$185,000

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<sup>1</sup> The parties differ as to the size of the subject's lot, the size of the dwelling and the design of the dwelling. The Board finds the parties' small difference in lot size will not impact the Board's decision, however, the Board finds the only credible evidence in this record regarding the design and size of the subject dwelling was the sketch of the subject dwelling submitted by the board of review.

as of January 1, 2016. The appellant's appraisal was completed using the cost and the sales comparison approaches in estimating a market value for the subject property.

Under the cost approach, the appellant's appraiser calculated a site value for the subject of \$80,000. The appraiser then calculated a cost-new of the subject's improvements of \$197,175 and subtracted \$105,153 for depreciation to arrive at a depreciated value of the improvements of \$92,022. The appraiser next added \$30,000 for "As-is" value of the site improvements to arrive at an indicated value for the subject by the cost approach of \$202,022.

Under the sales comparison approach, the appellant's appraiser selected five suggested comparable properties that were described as one and one-half story or two-story dwellings that ranged in size from 1,008 to 1,512 square feet of living area. The comparables were built from 1947 to 1963. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from February 2015 to March 2016 for prices ranging from \$169,000 to \$183,000 or from \$111.77 to \$181.55 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,290. The subject's assessment reflects a market value of \$213,891 or \$163.53 per square foot of living area including land, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

As to the appellant's appraisal, the board of review submitted a brief from the York Township Assessor's Office critiquing the appraisal. The assessor argued in the brief that the appellant's appraisal states that the subject is a masonry constructed dwelling with 3.5 baths, attached 3 car garage and 2 fireplaces. In addition, the assessor argued that only one of the appellant's appraisal comparables was a similar split-level dwelling, like the subject. However, this comparable is not located within the subject's neighborhood.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on five comparable sales. The comparable properties were split-level dwellings that ranged in size from 1,019 to 1,287 square feet of living area. The comparables were built from 1957 to 1976. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from October 2015 to April 2017 for prices ranging from \$242,000 to \$300,000 or from \$188.03 to \$267.14 per square foot of living area, including land.

### **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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraiser's use of dissimilar dwellings or properties not located in the subject's neighborhood, when other similar split-level designed homes located in the subject's neighborhood were available for comparison.

The Board finds the best evidence of market value to be the board of review's comparable sales #1 and #2. These comparables were most similar to the subject in location, design, age, size and features. These comparables also sold proximate in time to the January 1, 2016 assessment date at issue. The best comparables sold in May 2016 and April 2017 for prices of \$300,000 and \$249,900 or \$267.14 and \$202.35 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$213,891 or \$163.53 per square foot of living area, including land, which is supported by the market values of the best comparables in this record. The Board gave less weight to the parties' remaining comparables due to their dissimilar dwelling designs, location being outside of the subject's neighborhood or their sale dates occurring greater than 13 months prior to the assessment date at issue. 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(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: January 21, 2020



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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

AGENCY

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