



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

APPELLANT: Alla Zakharchenko
DOCKET NO.: 17-05710.001-R-1
PARCEL NO.: 09-28-405-003

The parties of record before the Property Tax Appeal Board are Alla Zakharchenko, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$41,230
IMPR.: \$78,630
TOTAL: \$119,860

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 one-story dwelling of frame and brick exterior construction with 1,566 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial basement that is 50% finished, central air conditioning, a fireplace and a 510 square foot garage. The property has a 12,000 square foot site and is located in Darien, Downers Grove Township, DuPage County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on ten comparable sales located within .91 of a mile from the subject and outside of the subject neighborhood. These comparables are described as part one-story dwellings of brick or frame and brick exterior construction built from 1970 to

¹ The appellant's grid analysis was devoid of some pertinent descriptive data of the subject and appellant's comparables, which was drawn from the evidence provided by the board of review.

1978 on sites ranging in size from 9,504 to 13,200 square feet of land area. The dwellings range in size from 1,300 to 1,815 square feet of living area. The comparables have partial basements, eight of which are 25 or 50% finished. Seven comparables have central air conditioning. Seven comparables each have one fireplace. Each comparable has a garage ranging in size from 469 to 575 square feet of building area. The comparables sold from March 2016 to September 2017 for prices ranging from \$231,500 to \$325,900 or from \$155.72 to \$199.25 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,860. The subject's assessment reflects a market value of \$359,616 or \$229.64 per square foot of living area, land included, 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.

In response to the appellant's submission, the board of review submitted property records, a detailed spreadsheet and a narrative critiquing the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted a detailed spreadsheet and property record cards of eight comparable sales, two of which are located in the same neighborhood as the subject. The comparables are described as one-story dwellings of frame or frame and brick exterior construction built from 1963 to 1974 on sites ranging in size from 9,100 to 13,342 square feet of land area. The dwellings range in size from 1,192 to 1,454 square feet of living area. The comparables have basements which are 25 or 50% finished. Four comparables have central air conditioning. Three comparables each a fireplace. Each comparable has a garage ranging in size from 441 to 548 square feet of building area. These comparables sold from April 2014 to June 2017 for prices ranging from \$275,000 to \$372,500 or from \$225.41 to \$286.54 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments arguing the board of review sales #3, #4 and #5 are not comparable to the subject due to their 2014 and 2015 sale dates not being proximate in time to establish market value as of the January 1, 2017 assessment date and/or smaller dwelling sizes when compared to the subject's dwelling size.

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 18 comparables sales to support their respective positions. The Board gave less weight to the board of review comparables #2, #7 and due to their sales

occurring 2014 and 2015 which are dated and less likely to be indicative of market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining comparables in the record. These sales sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and features. These comparables sold from March 2016 to September 2017 for prices ranging from \$231,500 to \$372,500 or \$155.72 to \$286.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$359,616 or \$229.64 per square foot of living area, including land, which falls within the range established by the most recent comparables sales in the record. After considering adjustments to the comparables for differences when compared to the subject, 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.



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: October 20, 2020



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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