



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

APPELLANT: Debi Bednarowicz
DOCKET NO.: 18-05168.001-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: \$22,450
IMPR.: \$64,530
TOTAL: \$86,980

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 2018 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.¹

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 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.

¹ 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 these differences will not impact the Board's decision.

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 \$86,980. The subject's assessment reflects a market value of \$261,358 or \$199.81 per square foot of living area, including land, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% 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 three of the appellant's appraisal comparables sold in 2015 and are too old for a 2018 value.

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 1,184 to 1,323 square feet of living area. The comparables were built from 1975 to 1979. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from March 2016 to July 2018 for prices ranging from \$269,000 to \$305,000 or from \$204.08 to \$257.60 per square foot of living area, including land. A map depicting the locations of both parties' comparables in relation to the subject was submitted. Based on this evidence, the board of review requests 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.

As an initial matter regarding the appellant's appraisal, The Board gave little weight to the value conclusion in the appellant's appraisal with a valuation date of January 1, 2016 which is 24 months prior to the January 1, 2018 assessment date and therefore, less likely to be probative of

the subject's market value. Likewise, the Board gave less weight to the sales used in the appraisal due to their sale dates occurring from February 2015 to March 2016, which are dated and less likely to be indicative of subject's market value as of the January 1, 2018 assessment date.

The Board also gave less weight to board of review comparables #3 and #5 due to their sale dates occurring in March and August 2016, which are dated and thus, less likely to be indicative of subject's market value as of the January 1, 2018 assessment date

The Board finds the best evidence of market value to be the board of review's comparable sales #1, #2 and #4. These comparables sold most proximate in time to the January 1, 2018 assessment date and were similar to the subject in location, design, age, size and most features. These comparables sold from March 2017 to July 2018 for prices ranging from \$269,000 to \$305,000 or \$218.80 to \$257.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,358 or \$199.81 per square foot of living area, including land, which falls below the range established by the best comparables in this record. 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.



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:

February 16, 2021



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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