



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

APPELLANT: David Shimanek
DOCKET NO.: 19-03100.001-R-1
PARCEL NO.: 03-09-411-023

The parties of record before the Property Tax Appeal Board are David Shimanek, the appellant; 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: \$40,840
IMPR.: \$102,230
TOTAL: \$143,070

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 2019 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 brick construction with 3,198 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 578 square foot garage. The property has a 10,080 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four sales of three comparable properties that were not located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 9,680 to 11,775 square feet of land area that were improved with two-story dwellings of brick and frame construction. The homes ranged in size from 3,190 to 3,915 square feet of living area and were built in either 1989 or 2006. The comparables had unfinished basements, central air conditioning, a fireplace and garages ranging in size from 462 to 787

square feet of building area. The comparables had sale dates ranging from January 2016 to November 2018 for prices ranging from \$305,000 to \$415,000 or from \$77.90 to \$130.09 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$130,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,070. The subject's assessment reflects a market value of \$433,677 or \$135.61 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, three of which were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 8,250 to 11,730 square feet of land area that were improved with two-story dwellings of frame, frame and brick or brick and frame construction. The homes ranged in size from 2,037 to 4,083 square feet of living area and were built between 1946 and 2015. The comparables had basements one of which had finished area, central air conditioning and garages ranging in size from 399 to 596 square feet of building area. Two comparables had either one or three fireplaces. The comparables had sale dates ranging from July 2016 to March 2018 for prices ranging from \$320,000 to \$580,000 or from \$142.05 to \$163.34 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal calculating an average value for the parties' comparables, minus the highest and lowest value, to arrive at a market value for the subject of \$388,152. The appellant also argued that the January 2016 sale of the appellant's comparable #3 for \$375,000 should also be analyzed, along with its newer sale in May 2018 for \$415,000.

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 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, style, size and features. However, the best comparables were considerably newer than the subject. Nevertheless, these most similar comparables sold in February and March 2018 for prices of \$499,500 and \$502,500 or \$163.34 and \$158.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$433,677 or \$135.61 per square foot of living area, including land, which is below the market values of the best comparable sales

in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their newer ages, the Board finds the subject's lower assessment is justified. The Board gave less weight to the parties' remaining comparables due to their locations outside of the subject's neighborhood code and/or their sale dates occurring greater than 14 months prior to the January 1, 2019 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.



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:

April 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Shimanek
123 Florina Court
Wood Dale, IL 60191

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187