



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

APPELLANT: David Shimanek
DOCKET NO.: 19-03101.001-R-1
PARCEL NO.: 03-08-106-001

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: \$47,340
IMPR.: \$29,140
TOTAL: \$76,480

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 one-story single-family dwelling of frame exterior construction with 936 square feet of living area. The dwelling was constructed in 1951. Features of the home include a full unfinished basement, central air conditioning and a detached 308 square foot garage. The property has a 12,300 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis along with underlying listing sheets presenting information

on four comparable sales. The comparables are located from .4 of a mile to 1-mile from the subject and consist of parcels that range in size from 7,480 to 10,660 square feet of land area. Each parcel is improved with a one-story dwelling of frame, brick or frame and brick exterior construction. The homes were built between 1952 and 1965.¹ The dwellings range in size from 894 to 1,178 square feet of living area with full or partial basements, one of which is partially finished based on the underlying listing data. Each comparable has central air conditioning and a garage ranging in size from 330 to 480 square feet of building area. The properties sold from August 2016 to May 2017 for prices ranging from \$165,000 to \$219,000 or from \$143.23 to \$234.22 per square foot of living area, including land. Based on this evidence, the appellant requested a total reduced assessment of \$68,000 which would reflect a market value of approximately \$204,000 or \$217.95 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,480. The subject's assessment reflects a market value of \$231,828 or \$247.68 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 through the township assessor submitted a spreadsheet reiterating the appellant's comparables and providing information on six comparable sales along with underlying property record cards for both parties' comparables. A notation on the spreadsheet states:

Typically small Ranch style homes are bought to be torn. The Village of Itasca has had a slump in new SFRs so these sales are considered to be typical prices.

The board of review comparables are located in varying neighborhood codes assigned by the assessor that are similar to the neighborhood codes of the appellant's comparables. The board of review comparables have parcels ranging in size from 6,890 to 9,350 square feet of land area and are each improved with a one-story dwelling of frame, brick or frame and brick exterior construction. The homes were built between 1930 and 1956. The dwellings range in size from 830 to 1,144 square feet of living area. Each comparable has a full basement, five of which have finished areas. Two of the homes each have central air conditioning and each comparable has a garage ranging in size from 280 to 780 square feet of building area. The properties sold from June 2016 to January 2018 for prices ranging from \$185,000 to \$284,000 or from \$222.89 to \$301.14 per square foot of living area, including land.

In written rebuttal, the appellant questions how the assessing officials arrived at the subject's estimated market value if there are few area sales of similar properties. The appellant further analyzed both parties' comparable sales and using the average sale price per square foot of living area, proposed the subject's market value should be \$213,810, or higher than originally requested by the appellant.

¹ A slight age discrepancy exists in the record for appellant's comparable #4. The board of review provided a property record card depicting the date of construction for this dwelling. The Board finds the property record card evidence is more precise and reliable than the listing data with a range of ages of 51 to 60 suggested for this home.

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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #4 along with board of review comparable #2 due to their significantly larger dwelling sizes ranging from 22% to 26% larger than the subject dwelling. The Board has also given reduced weight to board of review comparable #1 due to its significantly older date of construction in 1930 when compared to the subject built in 1951.

The Board finds the remaining comparables to be the best evidence of market value in the record, namely, appellant's comparable sales #1 and #3 along with board of review comparable sales #3 through #6. The Board also recognizes that appellant's comparable #1 and board of review comparables #3, #4 and #5 each have finished basement areas which are superior to the subject's unfinished basement and would necessitate downward adjustments to these sales for this feature. The Board also recognizes that both parties presented sales from 2016 for the valuation of the subject property as of January 1, 2019. The most similar comparables in this record sold between November 2016 and August 2017 for prices ranging from \$185,000 to \$265,000 or from \$206.94 to \$301.14 per square foot of living area, including land. The two best comparable recent sales with unfinished basements are appellant's comparable #3 and board of review comparable #6; these two properties sold for \$219,000 and \$239,900 or for \$234.22 and \$259.35 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$231,828 or \$247.68 per square foot of living area, including land, which is between the two most similar comparables with unfinished basements in this record. Based on this evidence and after considering appropriate downward adjustments to the superior comparable sales with finished basement areas, the Property Tax Appeal 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: November 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

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