



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

APPELLANT: Wiera Sulczewski
DOCKET NO.: 19-06641.001-R-1
PARCEL NO.: 03-23-303-013

The parties of record before the Property Tax Appeal Board are Wiera Sulczewski, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$26,610
IMPR.: \$55,870
TOTAL: \$82,480

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 ranch-style dwelling of brick exterior construction with 1,641 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished full basement, central air conditioning,¹ an attached one-car and a detached three-car garage with a combined 998 square feet of building area. The property has a 20,350 square foot site and is located in Bensenville, Addison Township, DuPage County.

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 \$250,000, including land, as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The appraiser described the subject property as having an

¹ While the assessing officials do not report an air conditioning feature for the subject, the appellant's appraiser who performed an interior inspection reported air conditioning as a feature of the home.

effective age of 35± years as compared to an actual age of 60 years and was deemed to be in above average condition due to an updated kitchen, bath and powder room.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within .40 of a mile from the subject. The parcels range in size from 15,000 to 22,700 square feet of land area. The comparables are each improved with ranch-style dwellings of frame and brick exterior construction that range in size from 1,650 to 2,072 square feet of living area. The dwellings range in age from 52 to 69 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a two-car garage with comparable #2 having both a two-car and an additional one-car garage. The appraisal contains a map depicting the location of the comparables with reference to the subject property. The sales occurred from September 2017 to July 2018 for prices ranging from \$238,700 to \$263,000 or from \$123.07 to \$153.35 per square foot of living area, including land. The appraiser made adjustments for differences between the comparables and the subject property for items of location, condition, bedroom count, bathroom count, dwelling size, basement size/finished basement area and/or other amenities to arrive at adjusted prices ranging from \$241,000 to \$267,500 or from \$116.31 to \$155.98 per square foot of living area, including land. The adjustments are more fully described for each comparable in the Supplemental Addendum written by Nusinow. Based on this data where appraisal sale #1 was weighted the most and appraisal sale #3 was weighted the least, Nusinow arrived at an estimated market value of \$250,000 or \$152.35 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,140. The subject's assessment reflects a market value of \$273,234 or \$166.50 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. As to the appellant's appraisal, the board of review noted that appraisal sale #2 is "substantially outside of the subject's neighborhood."

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales identified by the township assessor. The comparables are improved with ranch-style dwellings of frame, brick or brick and frame exterior construction that range in size from 960 to 1,888 square feet of living area. The comparables were constructed from 1955 to 1956. Each comparable has a basement, four of which are from 50% to 100% finished. Five of the dwellings feature central air conditioning and four homes have one or two fireplaces. Each comparable has a garage ranging in size from 281 to 1,012 square feet of building area. The assessor also provided a map depicting the location of both parties' comparables in relation to the subject property. The sales occurred from May 2016 to November 2018 for prices ranging from \$265,000 to \$345,000 or from \$182.73 to \$236.48 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a seven-page written rebuttal with supporting documentation, counsel for the appellant noted that the board of review presented unadjusted raw sales lacking documentary support in the form of listing data and/or interior photographs of the properties. Counsel noted that five of the six board of review comparables are smaller than the subject dwelling which is "improper" since

smaller dwellings tend to have higher sales prices due to the economies of scale; in contrast, it was argued that Nusinow's selected comparable dwellings are more similar to the subject in living area square footage. Board of review sale #1 was asserted to be a dated 2016 sale price for valuation purposes in 2019. In addition, with the rebuttal filing, appellant's counsel supplied copies of the Multiple Listing Service (MLS) data sheets for the board of review comparables noting described superior features such as updates and rehabs, finished basement, heated garage and/or inground swimming pool features of each property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains an appraisal provided by the appellant relying on the sales comparison approach to value using three sales. The board of review provided information on six comparable sales in support of the assessment. The comparables contained in the appraisal are similar to the subject in age and/or dwelling size with adjustments applied for differences as compared to the sales provided by the board of review that are unadjusted. Furthermore, the Board has given little consideration to board of review sale #1 which occurred in 2016 and is dated for a valuation as of January 1, 2019 given other sales data in the record. Also, board of review sale #4 is substantially smaller than the subject dwelling. Additionally, the majority of the comparables presented by the board of review feature superior finished basements without any adjustments made for this amenity as compared to the subject's unfinished basement.

After thoroughly examining the entire record, the Board finds that the appraiser arrived at an estimated market value of \$430,000 or \$129.60 per square foot of living area, including land which appears to be supported by the three comparable sales used by the appraiser and is logical given the data provided. In contrast, the sales provided by the board of review through the township assessor were not adjusted and are each dissimilar to the subject in age and/or dwelling size and basement features as compared to the subject. Therefore, the Board has given less weight to each of the board of review sales due to differences outlined herein from the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of value of \$250,000 or \$152.35 per square foot of living area, including land, as of January 1, 2019. The subject's assessment reflects a market value of \$273,234 or \$166.50 per square foot of living area, including land, which is above the appraised value conclusion. On this record, the Board finds the subject property had a market value of \$250,000 as of the assessment date at issue. Since market value has been established the 2019 three year average median level of assessments for DuPage County of 32.99% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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:

May 17, 2022



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

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