



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

APPELLANT: Marcie Bulbuc
DOCKET NO.: 19-07311.001-R-1
PARCEL NO.: 03-22-106-024

The parties of record before the Property Tax Appeal Board are Marcie Bulbuc, 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 **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: \$13,333
IMPR.: \$0
TOTAL: \$13,333

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 vacant lot measuring 58' x 133' and containing 7,714 square feet of land area. The site is cleared and has adequate drainage. City water and sewer service are available to the site but are not present on the site. The property is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same township as the subject property.¹ The comparables have sites that range in size from 7,336 to 19,250 square feet of land area.² The properties sold from July to September 2018 for prices ranging from \$30,500

¹ The appellant's rebuttal submission included listing information which disclosed its comparables to be located in Addison Township.

² Details for the appellant's comparables #1 and #3 were corrected with information submitted by the board of review in its grid analysis.

to \$86,000 or from \$4.16 to \$6.45 per square foot of land area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$13,333 which reflects a market value of approximately \$40,000 or \$5.19 per square foot of land area 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 \$41,750. The subject's assessment reflects a market value of \$126,554 or \$16.41 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 located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 11,869 to 24,174 square feet of land area. The properties sold from February 2016 to May 2018 for prices ranging from \$70,000 to \$150,000 or from \$3.72 to \$9.48 per square foot of living area, land included.

The board of review submitted a map depicting the subject's proximity to both parties' comparables along with comments critiquing the appellant's comparables as being located more distant from the subject and arguing "schools, etc. are different." It contended vacant land sales were "scarce," and submitted an ariel plat of the subject noting the land had been cleared. The board of review speculated the site had been cleared with the intention of selling the lot. The board of review further claimed the appellant owned three contiguous parcels. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebutting the appellant described the subject lot as located in unincorporated DuPage County and lack city water and sewer services. The appellant addressed the board of review's claim that the site had been cleared with the intent of selling, explaining the lot had unsightly foliage and unlevel topography which attracted nuisance animals and other pests. After no response from the County with respect to this issue, the appellant reported the property was gradually cleared and leveled to improve drainage and discourage nuisance wildlife. More importantly, the appellant pointed out that all of the comparable lot sales are also cleared. Furthermore, most of them have utilities on site.

The appellant submitted a Village of Addison Custom GIS map showing existing water and sewer line which depict the subject lot to be unimproved with these utilities. A plat map of the subject site included comments from the DuPage County Building Department describing a potential for a zoning variation, easement and/or other restrictions which impact the site's viability for improvement.

Finally, the appellant provided listing information sheets and a chart depicting both parties' comparables' lot sizes, school districts, presence of water and sewer services and other descriptive comments associated with the parcels. This table indicates that only one of the parties' comparables lacks utilities on site and reveals that both parties utilized comparable sales located outside of the subject's school district.

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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 along with board of review comparables #2, #3 and #4 which are substantially larger in land area when compared to the subject site and/or sold in 2016 or 2017, less proximate in time to the January 1, 2019, assessment date at issue.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in land area and sold proximate in time to the January 1, 2019. Two of these three best comparables are improved with city utilities, which the subject lacks, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. These best comparables sold from May to September 2018 for prices ranging from \$30,500 to \$105,000 or from \$4.16 to \$8.82 per square foot of land area. The subject's assessment reflects a market value of \$126,554 or \$16.41 per square foot of land area which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment, commensurate with the request, is 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 19, 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

AGENCY

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

APPELLANT

Marcie Bulbuc
17W460 Byron Ave
Addison, IL 60101

COUNTY

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