



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

APPELLANT: Marcie Bulbuc
DOCKET NO.: 19-08007.001-R-1
PARCEL NO.: 03-22-106-025

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: \$54,885
IMPR.: \$27,590
TOTAL: \$82,475

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 frame and brick exterior construction with 1,152 square feet of living area. The dwelling was constructed in 1958. Features of the home include a concrete slab foundation, central air conditioning and a 440 square foot garage. The property has a 15,029 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's land assessment.¹

¹ The Property Tax Appeal Board finds that the appellant's requested improvement assessment is greater than the level of assessment as set forth by the board of review in its final decision. PTAB finds an increase in the subject's improvement assessment is likely to have been made in error.

In support of the overvaluation argument, the appellant submitted information on three comparable sales located in Addison and in different assessment neighborhood codes than the subject property. The comparables have sites with 6,916 or 7,000 square feet of land area and are improved with one-story dwellings of frame and brick exterior construction with either 1,008 or 1,016 square feet of living area.² The dwellings were built from 1957 to 1962. Each comparable has a garage with 279 or 440 square feet of building area and comparable #1 also features central air conditioning. The properties sold from June 2018 to October 2018 for prices ranging from \$222,000 to \$244,000 or from \$220.24 to \$240.16 per square foot of living area, land included. The comparables have land assessments of \$27,060 and \$32,300 or for \$3.87 and \$4.67 per square foot of land area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$61,226. The requested assessment reflects a total market value of \$183,696 or \$159.46 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellant requested a land assessment of \$26,666 or \$1.77 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,220. The subject's assessment reflects a market value of \$273,477 or \$237.39 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as established by the Illinois Department of Revenue. The subject has a land assessment of \$62,630 or \$4.17 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on two comparable properties, with both market value and equity information, that are located in the same assessment neighborhood code as the subject property. The comparables have sites that are reported to be approximately 7,504 or 8,424 square feet of land area and are improved with ranch style dwellings of frame exterior construction with 770 or 864 square feet of living area. The dwellings were built in 1949 or 1961 and have a garage with either 360 or 576 square feet of building area. Comparable #1 has central air conditioning³ and one fireplace. The properties sold in February 2016 and October 2018 for prices of \$169,500 and \$185,000 or for \$196.18 and \$240.26 per square foot of living area, land included. The comparables have land assessments of \$25,830 and \$41,750 or for \$3.07 and \$5.56 per square foot of land area, respectively. The board of review also submitted a map depicting the subject and proximity to both parties' comparables and property record cards for the subject and both parties' comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant commented on data contained in the subject's property record card, asserting that the board of review erroneously added a second full bathroom. The appellant argued that while the subject property has an Addison mailing address, the property is located in unincorporated Addison with private well and septic sewer service. The appellant contended that

² Some property details for the appellant's comparables were amended or corrected with information reported in the property record cards submitted by the board of review.

³ The MLS data sheet for board of review's comparable #1, submitted by the appellant, reports the property to have central air conditioning.

use of incorporated properties as comparable to unincorporated properties is “somewhat inaccurate and inappropriate.” The appellant believed that comparable properties were required to have the same postal address and agreed that the board of review’s comparables are in the same school district and closer in proximity to the subject. With respect to the board of review’s comparable #1, the appellant asserted the property includes two parcels, however, only one was reported by the board of review. To document this discrepancy, the appellant submitted an aerial plat showing the improvements occupying two parcels and a Multiple Listing Service (MLS) data sheet describing the property as having two PIN’s. The MLS information also states that this comparable has private well and septic sewer service like the subject. Lastly, the appellant critiqued the board of review’s comparable #2 as being fully annexed and having city water, public sewer service and benefitting from village snow plowing, unlike unincorporated properties in the same market area.

Conclusion of Law

The appellant contends, in part, 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 five comparable sales for the Board’s consideration. The Board gives less weight to both board of review comparables which differ from the subject in age, dwelling size and/or sold in 2016, less proximate in time to the January 1, 2019, assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the appellant’s comparables which are more like the subject in age, design, dwelling size and sold more proximate to the assessment date at issue, although each of these best comparables has a smaller site size when compared to the subject’s site. These comparables sold from June to October 2018 for prices ranging from \$222,000 to \$244,000 or from \$220.24 to \$240.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$273,477 or \$237.39 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall basis and within the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is justified.

The appellant also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds that, after considering the reduction in the subject’s assessment based on overvaluation, a further reduction on the basis of inequity is not warranted.

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

AGENCY

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