



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

APPELLANT: Kari Blunda  
DOCKET NO.: 19-08419.001-R-1  
PARCEL NO.: 09-31-305-007

The parties of record before the Property Tax Appeal Board are Kari Blunda, the appellant, by attorney Greg Earl, Attorney at Law in Geneva; 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:** \$45,730  
**IMPR.:** \$81,090  
**TOTAL:** \$126,820

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 2,134 square feet of living area.<sup>1</sup> The dwelling was constructed in 1978 and is 41 years old. Features of the home include an unfinished basement, central air conditioning and a 2-car 528 square foot garage. The property has an approximately 9,720 square foot site and is located in Darien, Downers Grove 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 \$316,000 as of January 1, 2019. The appraisal was prepared by James Swerdon, a certified residential real estate appraiser, for ad valorem tax purposes.

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<sup>1</sup> The Board finds the best description of the subject property was reported in the subject's property record card submitted by the board of review.

The appraiser described the subject property to have “below average condition” and the report included photographs of the subject property which depict ceiling drywall work, a close-up photograph labeled “windows leaking” and two photos of what appears to be exterior masonry identified as needing maintenance. The report provided limited commentary regarding the subject property’s condition. The appraiser opined that the subject has an effective age of 30 years. The appraiser commented that there had been “few recent comparable sales” that met the appraiser’s search criteria.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within 0.46 of a mile from the subject property. The comparables each have sites of 8,998 square feet of land area and are improved with ranch style dwellings of average quality construction that have either 1,875 or 2,154 square feet of living area. The homes range in age from 41 to 44 years old. Each comparable has a basement, one with finished area, central air condition and a 2-car garage. Two comparables each have one fireplace. The comparables sold in May 2016 or August 2017 for prices ranging from \$310,000 to \$345,000 or from \$160.17 to \$168.53 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject in view, condition, dwelling size, finished basement area and fireplace count, arriving at adjusted sale prices of the comparables ranging from \$311,700 to \$319,500 and an opinion of market value for the subject of \$316,000.

Based on this evidence, the appellant requested the subject’s assessment be reduced to \$105,333 to reflect the appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,820. The subject's assessment reflects a market value of \$384,420 or \$180.14 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 five comparables located within 0.49 of a mile from the subject property. The comparables have sites that range in size from 9,000 to 10,322 square feet of land area and are improved with one-story dwellings of brick or frame and brick exterior construction with 1,872 or 1,875 square feet of living area. The homes were built from 1978 to 1989. Each comparable has an unfinished basement, central air conditioning and a garage with either 440 or 504 square feet of building area. Three comparables each have one fireplace. The comparables sold from October 2016 to December 2018 for prices ranging from \$335,000 to \$385,000 or from \$178.95 to \$205.66 per square foot of living area, land included.

The board of review also submitted comments contending the appellant’s appraisal report was submitted with the value opinion “cut off” and that the appraiser made building adjustments at \$30.00 per square foot. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

### **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 appellant submitted an appraisal and the board of review submitted five comparable sales for the Board's consideration. The Board finds the three comparables selected by the appraiser sold in May 2016 and August 2017, less proximate in time to the January 1, 2019 assessment date at issue than other comparables in the record. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. Similarly, the Board gives less weight to the board of review comparables #2, #4 and #5 which sold in October 2016 and September 2017.

The Board finds the best evidence of market value to be the board of review comparables #1 and #3 which sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, design and other features, but have somewhat smaller dwelling sizes when compared to the subject. These board of review comparables sold in August and December 2018 for prices of \$335,000 and \$350,000 or for \$178.95 and \$186.97 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$384,420 or \$180.14 per square foot of living area, including land, which falls above the two best comparable sales in the record on an overall basis and is bracketed by the two best comparables on a per square foot basis. Given the subject's somewhat larger dwelling size, relative to the two best comparables, a market value greater than the two best comparables appears logical. After considering adjustments to the comparables for differences with the subject, 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.

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Chairman



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Member



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Member



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Member



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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:

July 19, 2022

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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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