



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

APPELLANT: Marzena Oberski
DOCKET NO.: 20-07732.001-R-1
PARCEL NO.: 03-15-218-032

The parties of record before the Property Tax Appeal Board are Marzena Oberski, 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: \$46,440
IMPR.: \$101,090
TOTAL: \$147,530

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 2020 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 two-story dwelling of brick exterior construction with 3,318 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished full basement, central air conditioning, a fireplace and an attached three-car garage containing 681 square feet of building area. The property has an approximately 8,645 square foot site and is located in Wood Dale, 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 \$430,000, including land, as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within .20 of a mile from the subject. The comparables are improved with Traditional style dwellings of brick or frame and brick exterior construction that range in size from 3,101 to 3,573 square feet of living area. The dwellings are either 11 or 17 years old. Each comparable has a basement with two having finished areas. Features include central air conditioning, a fireplace and a two-car or a three-car garage. The appraisal contains an aerial photograph depicting the location of the comparables with reference to the subject property. The sales occurred from May 2018 to March 2019 for prices ranging from \$415,000 to \$480,000 or from \$130.09 to \$135.44 per square foot of living area, including land. The appraiser made adjustments to the comparables for sales or financing concessions and for differences from the subject property, including view, dwelling size, number of bathrooms and basement size/finished basement area to arrive at adjusted prices ranging from \$406,500 to \$452,550 or from \$126.66 or \$133.07 per square foot of living area, including land. Based on this data, the appraiser arrived at the estimated market value of \$430,000 or \$129.60 per square foot of living area, including land.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-06630.001-R-1 where the appellant was the same and the property was also reported to be owner-occupied as it is in this 2020 appeal. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$141,860 based on the evidence submitted by the parties.

Based on the evidence in the 2020 tax year, the appellant requested a reduced total assessment of \$143,319 or a market value of \$430,000, including land, when using 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 \$173,540. The subject's assessment reflects a market value of \$519,581 or \$156.59 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue. The evidence provided by the board of review further disclosed that 2019 was the first year of the general assessment cycle for the subject property and an Addison Township equalization factor of 1.0400 was applied in 2020.

In response to the appellant's appraisal, the board of review argued through the township assessor that the appraisal presents a valuation as of January 2019, a year old. Furthermore, it was argued there were large adjustments "that seem excessive and not explained" were made for view, sales or financing concessions and inconsistent adjustments were made for dwelling size differences. As to the view issue, the board of review supplied aerial maps for 1998 depicting the subject as vacant land across from a condominium building; therefore, the board of review contends that the subject dwelling was constructed knowingly across the street from the condominium or multi-family view.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales identified by the township assessor which are located in Wood Dale and "are the same style home as the subject." The comparables are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 2,580 to

3,112 square feet of living area. The comparables were constructed from 1963 to 2017. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 430 to 598 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 July 2017 to May 2019 for prices ranging from \$413,000 to \$529,000 or from \$153.60 to \$180.79 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, counsel for the appellant noted there was a pending 2019 tax year appeal before the Property Tax Appeal Board. As such, counsel further argued that Section 16-185 of the Property Tax Code provides a reduction by the Board should remain in effect for the general assessment cycle so long as the property has not been subsequently sold in an arm's length transaction and remains owner occupied. (35 ILCS 200/16-185).

Conclusion of Law

The appellant contends that 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-06630.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$141,860. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0400 was applied in Addison Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2020 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced

total assessment of \$147,530,¹ which is less than the 2020 assessment of the subject property of \$173,540.

¹ The Property Tax Appeal Board recognizes that the DuPage County assessing officials round all assessments to the nearest tenth.

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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