



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

APPELLANT: Lester & Katherine Zemba
DOCKET NO.: 21-06800.001-R-1
PARCEL NO.: 07-31-405-077

The parties of record before the Property Tax Appeal Board are Lester & Katherine Zemba, the appellants, 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 **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: \$24,820
IMPR.: \$66,840
TOTAL: \$91,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2021 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 frame and masonry exterior construction with 2,058 square feet of living area. The dwelling was constructed in 1987 and is approximately 34 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, a three-season room and a 400 square foot 2-car attached garage. The property has an approximately 15,610 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellants contends overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$255,000 as of January 1, 2021. The appraisal was prepared by Gary Nusinow, a Certified General Real Estate Appraiser. The appraisal was intended to be used to provide a basis for the appeal of the subject's property tax assessment and ad valorem taxation by the DuPage County Assessor.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located from 0.24 to 0.56 of a mile from the subject property. The comparables have sites that range in size from 8,580 to 19,445 square feet of land area and are improved with two-story traditional or colonial style dwellings that have frame and masonry exterior construction. The homes range in age from 25 to 40 years old and range in size from 1,924 to 2,362 square feet of living area. Four comparables are reported to be in average condition and one comparable to be in average to average+ condition. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning and a 2-car garage. Three homes each have one fireplace. The comparables sold from March to December 2020 for prices ranging from \$235,000 to \$287,500 or from \$99.49 to \$147.89 per square foot of living area, land included.

After adjusting comparables #2 and #5 for seller paid concessions, the appraiser adjusted the comparables for differences with the subject in location, view, condition, room count, dwelling size, basement features and other elements, arriving at adjusted sale prices of the comparables ranging from \$234,000 to \$275,500 and an opinion of market value for the subject under the sales comparison approach of \$255,000. Based on this evidence, the appellants requested the subject's total 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 \$91,660. The subject's assessment reflects a market value of \$274,185 or \$133.23 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% 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 comparable sales together with a map depicting the subject's proximity to both parties' comparables and the property record cards for the subject and both parties' comparable properties. The board of review comparables are located in the same assessment neighborhood code as the subject property. The properties have sites that range in size from 7,044 to 10,724 square feet of land area and are improved with two-story dwellings with frame siding exterior construction that have either 1,820 or 1,836 square feet of living area. The homes were built in 1986 or 1987. Three comparables each have an unfinished basement and two properties lack a basement foundation. Four dwellings have central air conditioning, two homes each have one fireplace and each comparable has a 400 square foot 2-car garage. The comparables sold from July 2020 to June 2021 for prices ranging from \$265,000 to \$315,000 or from \$145.60 to \$171.57 per square foot of living area, land included.

The board of review's grid analysis included comments asserting none of the appellants' comparables are located in the subject's neighborhood and none of the comparables have a three-season room like the subject. The board of review argued that all of the comparables located in the subject's neighborhood are similar in size, quality and age to the subject and support the subject's assessed value. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted five comparable sales for the Board's consideration. Based on the map of the subject and both parties comparables, the Board finds the sales selected by the appraiser are less similar to the subject in location than the board of review's comparables. Furthermore, the appraiser adjusted comparables #2 and #4 for inferior locations and comparable #5 for a superior pond location but failed to make a similar locational adjustment to its comparable #3 which has a busy street location. Additionally, the appraiser failed to make adjustments to the comparables for differences in lot sizes relative to the subject without explanation. As a result, the Board gives little weight to the opinion of value contained in the appellants' appraisal. The Board shall, however, consider the raw sale data for the appraisal comparables.

The Board gives less weight to appraisal comparables #1, #3, #4 and #5 which are less similar to the subject in location, have finished basement area and/or have a busy street or pond view, unlike the subject. The Board gives less weight to board of review comparables #1 and #3 which lack a basement foundation.

The Board finds the best evidence of market value to be appraisal comparable #2 along with board of review comparables #2, #4 and #5 which are similar to the subject in age, design, dwelling size, view, unfinished basement area and other features. These best comparables sold from July to November 2020 for prices ranging from \$260,000 to \$285,000 or from \$131.58 to \$155.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$274,185 or \$133.23 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences from 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.



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: January 16, 2024



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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