



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

APPELLANT: Kris Zolkos  
DOCKET NO.: 12-03120.001-R-1  
PARCEL NO.: 02-23-223-005

The parties of record before the Property Tax Appeal Board are Kris Zolkos, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$45,910  
**IMPR:** \$135,030  
**TOTAL:** \$180,940

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 2012 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 3,425 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The property has an

11,220 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal. In support of these arguments the appellant submitted information on five comparable sales and equity data on a total of seven comparable properties. Based on this evidence, the appellant requested an improvement assessment of \$94,090 or \$27.47 per square foot of living area and a total assessment of \$140,000 or a market value of approximately \$420,000 or \$122.63 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,200. The subject's assessment reflects a market value of \$579,832 or \$169.29 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$147,290 or \$43.00 per square foot of living area.

The board of review submitted a two-page memorandum from the Bloomingdale Township Assessor. In the memorandum, the assessor defended the subject's assessment with both sales and equity data, but also concluded that a reduction in the subject's assessment was warranted. While the township assessor offered an assessment of \$180,940 or a market value of \$542,820 to the appellant, the assessor contends that the offer was rejected by the appellant.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparable sales with equity information on a total of five comparable properties. Based on this evidence, the board of review requested confirmation of the subject's assessment. The township assessor in the memorandum requested a reduction in the subject's total assessment to \$180,940.

#### **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 a total of nine comparable sales for the Board's consideration. The Board has given no weight to appellant's comparable sale #4 which occurred in November 1995 as the date of sale is too remote in time to be indicative of market value of the subject property as of January 1, 2012. The Board has also given reduced weight to appellant's comparables #3, #5 and #6 as the homes are each much larger than the subject dwelling and therefore differ from the subject. Similarly, the Board has given reduced weight to board of review comparables #2 and #3 as each of these homes were much newer than the subject dwelling and therefore differ from the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #1. These three most similar comparables sold between October 2011 and June 2012 for prices ranging from \$465,000 to \$550,000 or from \$126.74 to \$164.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$579,832 or \$169.29 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is 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.

*Ronald R. Cuit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

Member

*J.R.*

Member

DISSENTING:

C E R T I F I C A T I O N

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: March 20, 2015

*A. ...*

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 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 the subsequent year 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.

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.