



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

APPELLANT: Joseph Pijanowski
DOCKET NO.: 12-03830.001-R-1
PARCEL NO.: 09-35-104-004

The parties of record before the Property Tax Appeal Board are Joseph Pijanowski, 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: \$33,970
IMPR.: \$82,650
TOTAL: \$116,620

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 is improved with a one-story single family dwelling of brick exterior construction with approximately 2,265 square feet of living area. The dwelling was constructed in 1996 and is approximately 16 years old. Features of the home include a basement that is partially finished, central air conditioning, a fireplace and a three-car attached garage with approximately 1,400 square feet of building area. The property

has a site with approximately 23,388 square feet of land area and is located in Willowbrook, 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 \$350,000 as of January 1, 2012. The appraisal was prepared by Mary Tuminello, a certified residential real estate appraiser. The appraiser appraised the fee simple interest and the intended use of the report was for real estate tax purposes.

The appraiser described the subject property as being in overall good condition with no physical or functional inadequacies and no immediate repairs noted. The appraiser stated that external obsolescence is due to the fact that the subject sides to the I-55 Stevenson Expressway and backs to Clarendon Hills Road, a busy street. She further stated these factors will not adversely affect marketability.

In estimating the market value the appraiser developed the sales comparison approach using five comparable sales improved with a ranch style dwelling, a tri-level ranch style dwelling, a two-story dwelling, a split level style dwelling and a quad-level style dwelling. The dwellings ranged in size from 1,224 to 3,602 square feet of living area and in age from 3 to 42 years old. Each comparable had a basement or a lower level, central air conditioning and a two-car or three-car garage. These properties sold from March 2011 to September 2011 for prices ranging from \$280,000 to \$479,900 or from \$108.27 to \$230.39 per square foot of living area, including land. The appraiser made adjustments to the comparables for such factors as site size, site view/appeal, quality of construction, age, number of bedrooms, number of bathrooms, size, below grade area, garage bays and remodeling. Based of these factors the appraiser arrived at adjusted prices ranging from \$337,520 to \$382,640 and estimated the subject property had a market value of \$350,000.

Also submitted by the appellant was a portion of an appraisal prepared by Rodney A. Meier, a certified residential real estate appraiser, reporting an estimate of value of \$345,000 as of January 12, 2012. The client was identified as JP Morgan Chase Bank, N.A. The document submitted was void of any supporting data used by the appraiser to arrive at the estimate of market value.

The appellant requested the subject's assessment be reduced to \$116,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,540. The subject's assessment reflects a market value of \$379,772 or \$167.67 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.

In support of its contention of the correct assessment the board of review submitted information from the Downers Grove Township Assessor's office which included a grid analysis of the sales contained in the appellant's appraisal and three sales identified by the assessor's office. Assessor's sale #3 was also used by the appellant's appraiser as her comparable sale #3. The two remaining sales submitted by the assessor included two one-story dwellings that had 2,152 and 1,668 square feet of living area, respectively. Comparable #1 was constructed in 1957 with an addition in 1965 and comparable #2 was constructed in 1973. Each comparable had a basement with one being partially finished and each comparable had a garage with 462 and 576 square feet of building area, respectively. Comparable #1 also had a swimming pool and comparable #2 had central air conditioning. These properties sold in March 2010 and November 2011 for prices of \$450,000 and \$305,000 or for \$188.20 and \$182.85 per square foot of living area, respectively.

The assessor's narrative asserted that average price of the one-story homes in the record was \$191 per square foot and the subject's assessment reflected a market value of \$167 per square foot.

In rebuttal the appellant asserted the board of review evidence did not take into consideration the difference in traffic volume and the resultant noise at the subject property. The appellant submitted a document showing the traffic count south of his property of 154,000 vehicles per day on I-55 and 3,000 vehicles per day on the frontage road past his property.

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 Board finds the best evidence of market value to be the appraisal submitted by the appellant prepared by Mary Tuminello. The appellant's appraiser utilized the sales comparison approach to arrive at an estimated market value of \$350,000. The appraiser made numerous adjustments to the comparables to account for differences from the subject and also considered the subject's location near Interstate 55 and the traffic in arriving at her estimate of value. The board of review submitted information on three comparable sales with one occurring in March 2010, not proximate in time to the assessment date, and one comparable was used by the appellant's appraiser. The Board finds the remaining comparable provided by the board of review did not refute the appellant's appraised value of \$350,000. The Board gave no weight to the second appraisal submitted by the appellant as it contained no data from which any analysis could be performed to determine the veracity of the value conclusion. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

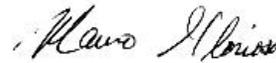
Chairman



Member



Member



Member



Acting 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: September 18, 2015



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.