FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Pawlik
DOCKET NO.: 07-02832.001-R-1
PARCEL NO.: 03-03-405-014

The parties of record before the Property Tax Appeal Board are John Pawlik, 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:	$38,870
IMPR.:	$66,130
TOTAL:	$105,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 20,424 square foot parcel improved with a 46-year old, one-story single-family dwelling containing 1,686 square feet of living area. The dwelling has a brick and stone exterior construction. Features of the home include a partial basement that is partially finished, central air conditioning and a fireplace. The subject property also has a detached garage with 572 square feet of building area. The property is located in Bensenville, Addison Township, DuPage County.

The appellant and his wife, Zyta Pawlik, appeared before the Property Tax Appeal Board arguing that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of the appeal. In support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of $315,000 as of January 1, 2007. The appraiser, Anthony Sullivan, was not present at the hearing. The report disclosed the appraiser is a State of Illinois Certified Residential Appraiser. The appraiser developed the sales comparison approach to value in estimating the market value for the subject property. The appraisal contained three comparable sales improved with two split-level

homes and a ranch style dwelling of vinyl or brick exterior construction. The dwellings ranged in size from 1,184 to 1,813 square feet of living area. Each comparable had central air conditioning, one comparable had a fireplace, each comparable had a basement with two being finished and each had a two-car attached garage. The comparables sold from July 2006 to December 2006 for prices that ranged from $309,900 to $318,000 or from $173.75 to $261.74 per square foot of living area, land included. After making adjustments to the properties, the appraiser estimated the comparables had adjusted sales prices ranging from $311,055 to $317,970. Based on this data the appraiser estimated the subject property had a market value of $315,000 as of January 1, 2007.

The appellant testified that he did not assist the appraiser in preparing the report and did not know how the adjustments to the sales were made. He also testified that he had requested the appraiser be present at the hearing but was informed by the appraiser that the report speaks for itself. The appellant also submitted another appraisal of the subject prepared by the same appraiser estimating the subject property had a market value of $300,000 as of June 13, 2005. This appraisal was prepared for Midwest Home Funding.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $108,380 was disclosed. The subject's assessment reflects a market value of $325,857 or $193.27 per square foot of living area, including land, using the 2007 three-year median level of assessment for DuPage County of 33.26%.

The board of review called as its witness Frank Marack, Jr., Chief Deputy Assessor of Addison Township. Mr. Marack testified a mass appraisal system is utilized in assessing property in the township. In support of the assessment the witness submitted information on three comparable sales. The properties were improved with a one-story, frame and brick constructed, single-family dwellings. The comparables were constructed in 1958 and 1972. The dwellings ranged in size from 1,111 to 1,242 square feet of living area. Each comparable had a basement with two being partially finished, two comparables had central air conditioning, none of the comparables had a fireplace and each comparable had a garage ranging in size from 440 to 480 square feet. These properties sold from May 2005 to August 2005 for prices ranging from $304,900 to $333,000 or from $265.62 to $289.06 per square foot of living area, including the land. These same comparables had improvement assessments ranging from $46,460 to $50,120 or from $39.85 to $43.51 per square foot of living area. The subject has an improvement assessment of $69,510 or $41.25 per square foot of living area. The witness also testified the appellant's comparable sales had improvement assessments ranging from $52,600 to $71,680 or from $39.54 to $45.73 per square foot of living area. As a result of its analysis, the board of review was of the opinion the subject's assessment was reflective of its market value and was equitable.

Under cross-examination, Mr. Marack testified that the residential market did not begin to experience a downturn until mid 2007.

In rebuttal, the board of review noted that two of the comparable sales in the appellant's appraisal were split-level dwellings, a different style than the subject property. The board of review also questioned the adjustments made to the comparable sales by the appraiser.

Based on this record, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the sales used by the board of review occurred from May to August 2005, the peak of the market. The appellant argued the sales he used were closer in time to the assessment date at issue and show lower prices per square foot.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm’s length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). The Property Tax Appeal Board finds that the evidence indicates a reduction is warranted.

In determining the fair cash value of the subject property, the Property Tax Appeal Board finds the conclusion of value contained in the appellant's appraisal is supported by the best sales in the record. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. Of the three sales in the appraisal, one was very similar to the subject in style, age, size, construction and features. This one-story dwelling sold on November 20, 2006, approximately one month prior to the assessment date at issue, for a price of $315,000. The two remaining comparables were not as similar to the subject in style and size but sold in 2006 for prices of $309,000 and $318,000. Although the board of review did provide information on three comparables sales that were similar to the subject in style, each being a one-story home, these properties were significantly smaller than the subject dwelling. Additionally, one comparable was 11 years younger than the subject dwelling. Of further significance is the fact that these comparables sold in 2005 from 16 to 19 months prior to the

assessment date at issue. Due to these facts the Property Tax Appeal Board gave less weight to the comparables submitted by the board of review.

Therefore, the Property Tax Appeal Board finds that the subject property had a fair cash value of $315,000 as of January 1, 2007. Based on this record the Board finds a reduction to the subject's assessment commensurate with the appellant's request is appropriate.

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

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: May 21, 2010

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.