



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

APPELLANT: Eva Zaczek & Maria Zaczek
DOCKET NO.: 07-04026.001-R-1
PARCEL NO.: 09-21-102-021

The parties of record before the Property Tax Appeal Board are Eva Zaczek & Maria Zaczek, the appellants; 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: \$51,900
IMPR.: \$90,920
TOTAL: \$142,820**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel improved with a one-story single family dwelling of brick construction with 2,367 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning and a 2-car attached garage with 552 square feet of building area. The dwelling was constructed in 2006. The property is located in Westmont, Downers Grove Township, DuPage County.

The appellants, daughter and mother, appeared before the Property Tax Appeal Board contending the improvement assessment was excessive in light of construction costs. Eva Zaczek testified the home was constructed from November 2005 to December 2006. In support of the date of completion the appellants submitted a copy of a Temporary Certificate of Use and Occupancy dated December 11, 2006. In further support of their argument the appellants submitted a detailed list of all the costs incurred in building the dwelling and copies of the associated bills for material and labor marked as Exhibits #1 through #43. Eva Zaczek testified that she acted as the general contractor supervising the work, scheduling the work and hiring the subcontractors. She provided no other labor or services in constructing the dwelling. The appellants assigned a value of \$30,000 for her work as a general

contractor. Total costs to build the home, including the fee as general contractor, was shown to be \$272,797.79.

Under cross-examination Eva Zaczek was asked various questions about the bills and provided credible answers concerning the construction costs associated with the dwelling. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$90,924 to reflect the cost to build the dwelling.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$175,160 was disclosed. The subject's total assessment reflects a market value of \$525,533 or \$222.02 per square foot of living area, including land. The subject has an improvement assessment of \$123,260 reflecting a value of \$369,817.

The representative for the board of review asserted that the \$30,000 estimate for the contractor fees reflected approximately 12% of the construction costs, which was reasonable.

The chief deputy assessor was called as a witness. She testified the subject property is located in a small subdivision with only two ranch style dwellings, with the subject being one of the two. In support of the assessment the chief deputy assessor identified four sales in the subdivision, with only one being of a one-story dwelling. The one-story comparable was constructed in 2004 and has 2,702 square feet of living area. Features of this home include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage with 718 square feet. The property sold in September 2004 for a price of \$525,000 or \$194.30 per square foot of living area, including land. This property has an improvement assessment of \$161,830 or \$59.89 per square foot of living area. The subject has an improvement assessment of \$52.07 per square foot of living area.

The three remaining comparables were improved with two-story dwellings that ranged in size from 3,051 to 3,808 square feet of living area. The homes were constructed from 2003 to 2005. These properties sold from March 2005 to April 2007 for prices ranging from \$570,000 to \$845,000 or from \$183.87 to \$221.90 per square foot of living area. The chief deputy assessor indicated these comparables were provided to indicate assessment to sale ratios.

The board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal evidence pointing out the differences between the subject dwelling and the one-story comparable submitted by the board of review. They also argued it was not reasonable to compare the subject with two-story dwellings.

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

The appellants contend the subject dwelling was overvalued as of January 1, 2007. 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). Proof of market value may consist of documentation evidencing the cost of construction. 86 Ill.Admin.Code 1910.65(c)(3). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants argued the value of the subject dwelling was excessive in light of the costs incurred to build the dwelling that was completed in December 2006. The appellants provided evidence in the form of a detailed listing, copies of bills for material and labor as well as an estimate of value for the services as general contractor. The costs for building the subject dwelling totaled \$272,800, rounded. The subject's improvement assessment of \$123,260 reflects a value of \$369,817, which is greater than the documented construction costs. The Board finds the board of review's evidence did not refute the appellants' argument. The Board finds the construction costs presented by the appellants is the best evidence of the value of the improvements as of the assessment date at issue. Based on this record the Board finds a reduction to the subject's improvement assessment 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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

Allen Castrovillari

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.