



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

APPELLANT: Michael Wydra
DOCKET NO.: 07-04400.001-R-1
PARCEL NO.: 02-34-213-001

The parties of record before the Property Tax Appeal Board are Michael Wydra, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$ 27,930
IMPR.: \$ 74,150
TOTAL: \$ 102,080**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick construction that contains 1,828 square feet of living area. The dwelling was constructed in 1957. The property has a full unfinished basement, a fireplace and a two-car detached garage. The property is located in Glen Ellyn, Bloomingdale Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both assessment inequity and overvaluation. With respect to assessment inequity the appellant submitted descriptions and assessment information on four comparables. The comparables were improved with three, two-story dwellings and one, 1.5-story dwelling. These homes ranged in size from 1,948 to 2,843 square feet of living area and were constructed from 1948 to 1959. Only one of the comparables had a basement, each comparable had central air conditioning, three comparables had fireplaces and each comparable had a two or three-car garage. The assessment data provided by the appellant for these comparables was in error; however, the board of review submitted the correct assessments for these properties. These comparables had improvement assessments that ranged from \$52,590 to \$63,110

or from \$22.20 to \$28.33 per square foot of living area. The subject has an improvement of \$74,150 or \$40.56 per square foot of living area. The appellant testified the comparables were selected based on size, not style.

The appellant also submitted an appraisal prepared by Alan LaValle estimating the subject had a market value of \$254,000 as of November 10, 2007. The appraiser was not present at the hearing. In the report the appraiser stated there were adverse site conditions or external factors that impacted on the subject property. He noted the subject property is located at the intersection of Bloomingdale Road and Dickens Avenue and the subject's front door faces a vacant lot while the rear of the subject faces the street. In estimating the market value of the subject property the appraiser developed the sales comparison approach using three comparable sales. The comparables were improved with one-story dwellings that ranged in size from 1,170 to 1,506 square feet of living area. Two comparables were located in Glen Ellyn approximately .42 and .57 miles from the subject. The first comparable was located in Itasca, approximately 5.76 miles from the subject. The homes ranged in age from 48 to 55 years old, two comparables had basements, each comparable had central air conditioning and each comparable had either a two or three-car garage. The sales occurred in June and July 2007 for prices ranging from \$232,000 to \$295,000 or from \$186.80 to \$200.00 per square foot of living area. The appraiser made adjustments to the comparables to account for differences from the subject. He estimated the comparables had adjusted sales prices ranging from \$246,000 to \$271,500. Based on these sales the appraiser estimated the subject had a market value of \$254,000.

The appellant identified a plat of the subject property and noted that the dwelling is located "backwards" on the lot. He also noted that a gas station is located across the street from the subject that is open from 6:00 AM to 12:00 AM each day.

Based on this evidence the appellant requested the subject's assessment be reduced to \$85,670.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$102,080 was disclosed. The subject's assessment reflects a market value of approximately \$306,240 or \$167.53 per square foot of living area. In support of the assessment, the board of review submitted Exhibit #1 prepared by John Dabrowski, Assistant Chief Deputy Assessor of the Bloomingdale Township Assessor's Office. Dabrowski was called as a witness on behalf of the board of review.

With respect to the equity comparables submitted by the appellant it was noted that these properties were improved with different style homes than the subject property. The witness testified it was more expensive to build a one-story dwelling than a two-story

home. Dabrowski also noted that three of the comparables had no basements.

In support of the assessment of the subject property four comparables were identified. The comparables were improved with one-story dwellings of frame or a combination of brick and frame construction that ranged in size from 1,027 to 1,634 square feet of living area. The comparables were located in the subject's neighborhood and were built from 1957 to 1963. Three of the comparables had central air conditioning, two had fireplaces, each comparable had a basement with three being partially finished and each comparable had a two-car attached garage. These properties sold from May 2006 to January 2007 for prices ranging from \$287,000 to \$342,500 or from \$186.66 to \$279.45 per square foot of above ground floor living area. These same comparables had improvement assessments ranging from \$49,940 to \$67,360 or from \$41.03 to \$52.96 per square foot of living area. The board of review contends the subject's improvement assessment is below this range at \$40.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The appellant argued in part assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The Board gives no weight to the equity comparables submitted by the appellant. Although these comparables may have been similar to the subject in overall size, the appellant's comparables differed from the subject in style being either two-story or 1.5-story homes. The board of review's comparables were more similar to the subject in style although they were smaller than the subject dwelling. These properties have improvement assessments ranging from \$41.03 to \$52.96 per square foot of living area. The subject has an improvement assessment of \$40.56 per square foot of living area, which is below the range of the comparables most similar to the subject in style, but justified due to the subject's larger size.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties

located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also argued overvaluation. 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). The Board finds the evidence in the record demonstrates the subject's assessment is not excessive in relation to its market value.

The appellant submitted an appraisal estimating the subject property had a market value of \$254,000 as of November 7, 2007. The Board finds, however, the appraiser was not present at the hearing to be subject to cross-examination with respect to the appraisal. Additionally, the appraisal estimated the subject's market value as of November 7, 2007, eleven months after the assessment date at issue. For these reasons the Board gives the conclusion of value in the report less weight, however, the Board will review the sales data within the report. The Board gives little weight to the appellant's appraiser's comparable 1 due to its location in Itasca, approximately 5.76 miles from the subject. The remaining six comparable sales in the record were one-story dwellings that ranged in size from 1,027 to 1,634 square feet of living area. Five of the comparables had basements, two comparables had a fireplace, five comparables had central air conditioning and each comparable had a 2 or 3-car garage. These properties sold from May 2006 to July 2007 for prices ranging from \$232,000 to \$342,500 or from \$186.66 to \$279.45 per square foot of living area. The subject's assessment reflects a market value of approximately \$306,240 or \$167.53 per square foot of living area. The subject's assessment reflects a market value within the range of the overall sales prices of the comparables but below the range on a per square foot basis. Based on this record the Board finds the subject's assessment is not excessive in relation to its market value.

In conclusion, the Board finds a reduction in the subject's assessment is not 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.

Chairman

[Handwritten Signature]

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Member

Member

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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: September 28, 2009

[Handwritten Signature]

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.