



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

APPELLANT: Stanislaw Chlebowicz  
DOCKET NO.: 07-04489.001-R-1 through 07-04489.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stanislaw Chlebowicz, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-04489.001-R-1	03-15-226-042	51,200	0	\$51,200
07-04489.002-R-1	03-15-226-043	51,200	0	\$51,200
07-04489.003-R-1	03-15-226-044	51,200	0	\$51,200

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject appeal consists of three vacant residential parcels that each contain 8,600 square feet of land area.

The appellant appeared before the Property Tax Appeal Board arguing both overvaluation and unequal treatment in the assessment process as the bases of the appeal.

In support of the inequity and overvaluation claims, the appellant submitted information on four suggested land comparables. Their proximity in relation to the subject was not disclosed. However, a location map submitted by the board of review shows comparable 3 as being located in close proximity to the subject; comparables 1 and 2 are depicted as being located a considerable distance from the subject; and the proximate location of comparable 4 was not shown. The comparables have lots that range in size from 7,400 to 28,560 square feet of land

area and have land assessments ranging from \$31,360 to \$42,600 or from \$1.49 to \$4.37 per square foot of land area. Each of the subject properties has a land assessment of \$51,200 or \$5.95 per square foot of land area.

Comparables 2 and 4 sold in December 2003 and April 2007 for prices of \$92,000 and \$125,000 or \$7.61 and \$16.61 per square foot of land area. The appellant testified the subject parcels have been listed for sale several times. The appellant testified the subject parcels were most recently listed for sale for \$150,000 in 2008 with no offers. The appellant next testified the subjects' offering prices were reduced to \$80,000 per lot in 2009 with no offers received. No documentation or credible evidence to add support this testimony was submitted.

The appellant argued the subject properties are in their natural undeveloped state with no utilities or street access. The appellant also argued the annual increasing property tax bills exceed 20% of her annual household income. The appellant further argued that if she wanted to build a home on any of the lots, she would have to complete construction of Pine Lane, add street lights, a sanitary sewer line and a water main at a substantial cost. However, the appellant next testified Commonwealth Edison was granted an easement by the local governing authorities to erect power lines through the middle of one of the subject parcels (03-15-226-043), which decreases its utility and value. Based on this evidence, the appellant requested a reduction in the subject properties' land assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein each of subject parcels' final land assessments of \$51,200 were disclosed. The subject properties' land assessments reflect estimated market values of \$153,939 or \$17.90 per square foot of land area using DuPage County's 2007 three-year median level of assessment of 33.26%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards and a market/assessment analysis of three suggested comparables. Dawn Aderholt, Deputy Assessor for Addison Township, was present at the hearing for direct testimony and cross-examination regarding the evidence prepared on behalf of the board of review.

The comparables consist of vacant residential lots. Two comparables are located across, but not yet constructed Pine Lane and one comparable is located in close proximity on Dunlay Street. The comparables contain 8,580 or 8,970 square feet of land area and have land assessments of \$71,860 or \$8.01 and \$8.38 per square foot of land area. Each comparable sold for \$200,000 or \$22.30 or \$23.31 per square foot of land area in August 2005 or July 2006. The assessor testified comparables 1 and 3 did not have utilities or street frontage at the time of sale. The assessor opined the City of Wood Dale would build or finish

construction of Pine Lane if a building permit was issued for any of the subject parcels. The assessor testified it would be the expense of any potential owner to bring utilities to any of the subject parcels. Finally, the assessor testified subject parcels 03-15-226-042 and 03-15-226-044 have street side access from either Dunlay Street or Arbor Lane.

The assessor also provided Multiple Listing Sheets (MLS) showing the subject parcels were listed for sale during 2007. The original listing prices for each lot was \$195,000, but the listing prices were reduced to \$175,000. Based on this evidence, the board of review requested confirmation of the subject parcels' land assessments.

In rebuttal, the appellant submitted documentation dated from 1998 and 2001 showing it would be the owner's expense to finish construction of Pine Lane with street lights, a sanitary sewer line and a water main for approximately \$133,000.

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 these appeals. The Board further finds no reduction in the subject parcels' land assessments are warranted.

The appellant argued the subject parcels are overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The parties submitted five suggested comparable land sales for the Board's consideration. The Property Tax Appeal Board gave little weight the suggested comparable sales submitted by the appellant. Appellant's comparable 4 sold in 2003, over three years prior to the subject parcels' January 1, 2007, assessment date. The Board finds this sale to be less indicative of the subject's fair cash value as of the assessment date at issue. Additionally, the proximate location of comparable 4 in relation to the subject was not disclosed, which further detracts from the weight of the comparable. The Board also gave less weight to comparable sale 2 submitted by the appellant due its distant location when compared to the subject.

The Property Tax Appeal Board finds the comparable sales submitted by the board of review are more similar to the subject in size and location. The lots contain 8,580 or 8,970 square feet of land area and each sold for \$200,000 or \$22.30 and \$23.31 per square foot of land area in August 2005 or July 2006. The subject properties' land assessments reflect estimated market values of \$153,939 or \$17.90 per square foot of land area, which falls below the range established by the most similar comparable

sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

As a final point, the evidence in this record shows the appellant listed the subject parcels for sale during the 2007 assessment year for \$175,000 each, which further supports the subject parcels' land assessments.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden of proof.

The parties submitted descriptions and assessment data for seven suggested land comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 1, 2 and 4 submitted by the appellant. Comparables 1 and 2 are located a considerable distance from the subject. Furthermore, comparable 1 is considerably larger in size when compared to the subject. In addition, the appellant failed to disclose proximate location of comparable 4 in relation to the subject, which further detracts from the weight of the comparable. The Property Tax Appeal Board finds the comparables submitted by the board of review are more representative of the subject in size and location. The comparables contain 8,580 or 8,970 square feet of land area and have land assessments of \$71,860 or \$8.01 and \$8.38 per square foot of land area. The subject properties contain 8,600 square feet of land area and have land assessments of \$51,200 or \$5.95 per square foot of land area, which falls below the range established by the most similar land comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject properties, the Property Tax Appeal Board finds the subject properties land assessments are supported and no reductions are warranted.

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.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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*

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Chairman

*K. L. Fern*

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Member

*Frank A. Huff*

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Member

*Mario Morris*

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Member

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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: December 23, 2009

*Allen Castrovillari*

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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.