



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

APPELLANT: Vaclua Mechura  
DOCKET NO.: 08-01898.001-R-1  
PARCEL NO.: 03-16-118-019

The parties of record before the Property Tax Appeal Board are Vaclua Mechura, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago, 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:** \$75,210  
**IMPR:** \$36,250  
**TOTAL:** \$111,460

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 46,875 square feet of land area improved with a 55-year old, one-story masonry single-family dwelling containing 2,264 square feet of living area. Features include a concrete slab foundation, central air conditioning, a fireplace,<sup>1</sup> and a two-car garage. The property is located in Wood Dale, Addison Township, DuPage County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted an appraisal prepared by Israel Smith of I & M Valuation, Inc. estimating the subject property had a market value of \$335,000 as of January 1, 2008. The appraiser developed the sales comparison approach to value to estimating a fee simple value for the subject property. The appraiser also estimated the dwelling had an effective age of 10 years. The appraiser calculated the

---

<sup>1</sup> The appellant's appraiser reported two fireplaces for the subject.

subject's improvement size at 2,383 square feet of living area with a building sketch to support the estimated size. In describing the subject dwelling, the appraiser noted the kitchen was remodeled in the past two years with all new cabinets and granite counter tops. In addition, newer hardwood floors were installed throughout the hallway, living and dining rooms.

Under the sales comparison approach, the appraiser used sales of three comparable homes located between 0.58 and 1.33-miles from the subject property with lot sizes ranging from 7,000 to 13,000 square feet of land area. Each parcel is improved with a one-story masonry exterior constructed dwelling which was either 8 or 43 years old. The comparables ranged in size from 1,700 to 2,856 square feet of living area. Two comparables have full or partial finished basements and one comparable has a crawl-space foundation. Two comparables have central air conditioning and each comparable has a two-car garage. Two comparables have updates similar to the subject and one comparable is said to be inferior in updates. These properties sold between August 2007 and June 2008 for prices ranging from \$253,500 to \$375,000 or from \$124.30 to \$169.38 per square foot of living area including land. In comparing the comparable properties to the subject, the appraiser made adjustments for land area, view, quality of construction, age, room count, dwelling size, foundation, and other amenities. The analysis resulted in adjusted sales prices for the comparables ranging from \$332,000 to \$345,250 or from \$120.89 to \$195.29 per square foot of living area including land. From this process, the appraiser estimated a value for the subject by the sales comparison approach of \$335,000 or \$140.58 per square foot of living area including land based on the appraiser's dwelling size of 2,383 square feet.

Under the cost approach, the appraiser estimated the subject's land value at \$105,000 based on local land sales as well as the extraction method. In the report, the appraiser noted this approach was given no weight due to possible errors in estimating depreciation and land value but was developed at the request of the client. Using the Marshall Swift, the appraiser determined a reproduction cost new for the subject dwelling including the garage and patio of \$392,677. Physical depreciation of \$168,771 was calculated using the age/life method resulting in a depreciated value of improvements of \$223,906. Next, a value for site improvements of \$10,000 was added. Thus, under the cost approach, the appraiser estimated a market value of \$338,906 for the subject.

In his final reconciliation, the appraiser concluded an estimate of value of \$335,000 since the sales comparison approach most closely resembles the actions of buyers and sellers in the market.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$111,656 which would reflect a market value of approximately \$335,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$158,600 was disclosed. The subject's assessment reflects a market value of \$476,706 or \$210.56 per square foot of living area including land based on a dwelling size of 2,264 square feet and using the 2008 three-year median level of assessments for DuPage County as determined by the Illinois Department of Revenue of 33.27%.

In response to the appellant's appraisal, the board of review contends that Sale #1 was a foreclosure and each of the sales in the appraisal are located in different neighborhood codes as assigned by the assessor than the subject.

In support of the subject's estimated market value, the board of review presented two comparable sales<sup>2</sup> which were described as one-story frame or masonry dwellings that were located in the subject's same assigned neighborhood code. The dwellings are 43 and 74 years old respectively and contain 1,306 and 1,795 square feet of living area each. One comparable has a full basement, which is 75% finished, and one has no basement. Each comparable has a fireplace, one has central air conditioning and each has a garage. These comparables sold in September 2006 and September 2007 for \$325,000 and \$390,000 or for \$217.27 and \$248.85 per square foot of living area including land.

As a result of its analysis, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

After considering the evidence 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 that a reduction in the subject's assessment is warranted.

The appellant argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$335,000, while the board of review submitted no appraisal. The board of review submitted two comparable sales from the subject's subdivision which varied in age, size, foundation and/or amenities from the subject. The most similar comparable set forth by the board of review sold in September 2007 for \$390,000 or \$217.27 per square foot of living area including land for a dwelling of only 1,795

---

<sup>2</sup> Comparable #3 was presented for "uniformity" although no inequity argument was made by the appellant.

square feet which is 19 years older than the subject dwelling. Meanwhile, the subject's estimated market value of \$476,706 or \$210.56 per square foot including land was shown to be high when compared to the sales presented by the appraiser which bracketed the assessment date of January 1, 2008 and two of which were more similar to the subject in dwelling size.

While the appraisal may lack some details as to the manner in which various conclusions were reached and questions can be raised as to adjustments made by the appraiser, in the end the Property Tax Appeal Board finds that, despite the board of review's criticisms that Sale #1 was a foreclosure and none of the properties were in the subject's assigned neighborhood code, the appraisal submitted by the appellant estimating the subject's market value of \$335,000 or \$147.97 per square foot of living area including land based on a dwelling size of 2,264 square feet is still the best evidence of the subject's market value in the record.

The submission by the board of review of an equity comparable in response to the appellant's market value evidence was nonresponsive and will not be further addressed on this record.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been established, the three-year median level of assessments for DuPage County for 2008 of 33.27% shall be applied.

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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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: June 24, 2011

*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.