FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Agnes Mroczkowski
DOCKET NO.: 08-03838.001-R-1 through 08-03838.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Agnes Mroczkowski, the appellant, by attorney Melissa K. Whitley of Marino & Assoc., PC, Chicago, Illinois; 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
08-03838.001-R-1	03-26-209-001	2,800	30,960*	$33,760
08-03838.002-R-1	03-26-209-002	3,230	46,810	$50,040
08-03838.003-R-1	03-26-209-003	2,800	42,030	$44,830
08-03838.004-R-1	03-26-209-004	3,230	34,430*	$37,660
08-03838.005-R-1	03-26-209-005	2,800	42,030	$44,830
08-03838.006-R-1	03-26-209-006	3,230	46,810	$50,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three story masonry constructed condominium. The subject property has six units with each containing approximately 924 square feet of living area resulting in a total living area of 5,544 square feet. The building is approximately 30 years old. The subject property has a 3,269 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel challenging the assessment on parcel number (PIN) 03-26-209-003 and PIN 03-26-209-005. Ms. Whitley explained that from 2007 to 2008 the property was changed from an apartment building to a condominium building. She further indicated that three of the condominium units sold in 2008 but the two units

* This reflects a prorate value.
* This reflects a prorate value.

under appeal remained unsold and vacant in 2008. Whitley argued that due to the fact these two units were vacant during 2008 a 10% occupancy factor should be applied to the improvements. In her brief she calculated these two units as having a combined improvement assessment of $84,060. Applying a 10% occupancy factor resulted in a combined improvement assessment of $8,406 or $4,203 per unit. She explained that the two units were completed but vacant the entire year. The appellant also submitted an affidavit asserting that the units under appeal were vacant for all of tax year 2008. The appellant also provided copies of listing sheets noting the two units were listed on the market on January 22, 2010 for prices of $64,900 and $69,900, respectively. Based on this evidence the appellant requested the total assessment for each of the two PINs be reduced to $7,003.

The Board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment for each PIN that is being contested totaling $44,830 was disclosed. The total assessment for each of the PINs reflects a market value of $134,746 using the 2008 three year average median level of assessments for DuPage County of 33.27%.

The board of review called as its witness Frank Marack, Jr, Chief Deputy Assessor of Addison Township. In support of the assessments for each of the contested PINs the board of review submitted sales information on three comparable sales identified by the assessor's office. The comparables sales were condominium units located in the subject building that sold from January 2008 to September 2008 for prices ranging from $149,900 to $155,000.

At the hearing Marack testified that the assessor's office does not provide an assessment reduction based on vacancy. He testified; however, prorated assessments are calculated on new construction that is not occupied as of the first of the year. He explained that a prorated assessment is calculated based on the issuance of an occupancy permit. As an example Marack testified that PINs 03-26-209-001 and 03-26-209-004, two units in the subject building, each were issued occupancy permits on April 1, 2008, and prorated improvement assessments were calculated from that date to the end of 2008. In support of his testimony the board of review submitted copies of printouts from the assessor's office, marked as Board of Review Group Exhibit 2, disclosing that PINs 03-26-209-001 and 03-26-209-004 had pro-rated building assessments and occupancy dates of April 1, 2008. He explained that the two PINs under appeal were available for occupancy as of the first of the year, no occupancy permits were issued during 2008; therefore, no prorated assessments were calculated. Based on this evidence, the board of review requested confirmation of the assessments.

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 does not support a reduction in the assessments of the PINs under appeal.

The appellant argued the assessments on the subject PINs should be reduced to account for vacancy during 2008. The Board gives this argument no weight. The un-refuted testimony provided by Marack was that assessor's office does not provide an assessment reduction based on vacancy. He testified prorated assessments are calculated on new construction that is not available for occupancy as of the first of the year. In this appeal the evidence disclosed the PINs under appeal were completed and available for occupancy during 2008; therefore, prorated assessments were not calculated.

Furthermore, the record contained information on three sales of condominium units within the subject building that sold from January 2008 to September 2008 for prices ranging from $149,900 to $155,000. The total assessment for each of the PINs of $44,830 reflects a market value of $134,746 using the 2008 three year average median level of assessments for DuPage County of 33.27%, which is below the sales prices of these similar condominium units. The Board finds this evidence indicates the assessment of the two condominium units under appeal are reflective of market value as of January 1, 2008, and no reduction in the assessments are 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

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: April 20, 2012

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.