



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

APPELLANT: John Pawlik
DOCKET NO.: 08-04096.001-R-1
PARCEL NO.: 03-03-405-018

The parties of record before the Property Tax Appeal Board are John Pawlik, the appellant, 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: \$83,620
IMPR.: \$71,160
TOTAL: \$154,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 40,885 square foot tract improved with a one-story single family dwelling with 1,685 square feet of living area. The dwelling was constructed in 1961. Features of the dwelling include a partial basement, central air conditioning, a fireplace and a two-car detached garage. The subject property also has two metal carports and a shed. The property is located in Bensenville, Addison Township, DuPage County.

The appellant and Zyta Pawlik appeared before the Property Tax Appeal Board contending assessment inequity as basis of the appeal. The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2007 assessment year under Docket Number 07-02832.001-R-1 and property index number (PIN) 03-03-405-014. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$105,000 (land - \$38,870, improvement - \$66,130) based on the evidence submitted by the parties. Testimony disclosed that in December 2007 PIN 03-03-405-014 and an adjacent parcel owned by the appellant, PIN 03-03-405-013, were combined to form the subject PIN 03-03-405-018 with 40,885 square feet of land area.

During the hearing the appellant presented assessment information on three comparables in support of the land inequity argument. The comparables were located from across the street to approximately three blocks from the subject. The comparables ranged in size from 33,200 to 40,222 square feet of land area. The comparables had land assessments ranging from \$43,920 to \$46,010 or from \$1.09 to \$1.39 per square foot of land area. The subject has a land assessment of \$83,620 or \$2.05 per square foot of land area.

At the hearing the appellant asserted that the two smaller lots owned by the appellant, previously identified as PIN 03-03-405-014 and PIN 03-03-405-013, had to be combined to a larger zoning lot to be in compliance with DuPage County zoning ordinances. The appellant provided various copies of the zoning ordinances in support of the assertion that the two lots had to be combined. A plat of survey submitted by the appellant indicated the property was composed of two lots, Lot 21 and Lot 22. The survey indicated that one carport minimally encroaches on lot 21. The appellant also submitted a copy of a letter from the DuPage County Economic Development & Planning department dated November 13, 2007, stating the subject property had failed a zoning review because the front carport extended over the property line, which is not permitted. The notice further stated that a carport must be at least 10 feet from the side property line.

The appellant's evidence also contained two appraisals estimating the subject property had a market value of \$345,000 as of August 21, 2009 and \$350,000 as of September 14, 2009. Neither appraiser was present at the hearing. Although each appraisal indicated the reports were six pages, appellant only provided pages 1, 2 and 6 from the respective appraisals. Both reports indicated they were done for refinancing purposes. Each of the appraisals also indicated that the Lender/Client was Bank of America N.A. and the purpose of each report was to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property. Both appraisals appeared to have relied on the sales comparison approach to value in estimating the market value of the subject property. The appraisals contained five sales, comparable sale #1 was common to both appraisals. The comparables were improved with three one-story dwellings, a split level dwelling and a raised ranch style dwelling. The comparables were reported to have sold from February 2009 to June 2009 for prices ranging from \$252,000 to \$360,000 or from \$142.86 to \$233.48 per square foot of living area, land included. Each appraiser made adjustments to the comparables for differences from the subject with a primary adjustment being for land, due to the subject's larger lot size. The comparables had adjusted prices ranging from \$290,000 to \$368,250.

Based on this record the appellant requested the subject's land assessment be reduced to \$50,620 and the improvement assessment as established in the 2007 appeal in the amount of \$66,130 be carried forward to 2008.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$158,420 was disclosed. The subject had a land assessment of \$83,620 or \$2.05 per square foot of land area and an improvement assessment of \$74,800 or \$44.39 per square foot of building area.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 which listed the appellant's comparables and comparables provided by the township assessor. The board of review called as its witness Dawn Aderholt of the Addison Township Assessor's office.

The board of review submitted descriptions and assessment information on three comparables. The comparables were improved with one-story dwellings of frame, brick or frame and brick construction that ranged in size from 1,100 to 2,224 square feet of living area. The dwellings were constructed from 1954 to 1980. Two of the comparables had basements with one being partially finished, one comparable had central air conditioning, one comparable had two fireplaces and each comparable had a garage that ranged in size from 600 to 920 square feet. These properties had improvement assessments ranging from \$47,620 to \$103,540 or from \$38.95 to \$46.56 per square foot of living area. These same comparables had parcels that ranged in size from 19,980 to 20,350 square feet of land area and a land assessment of \$41,820 or \$2.06 and \$2.09 per square foot of land area.

The written submission submitted by the assessor's office explained that the lots were combined in 2008 at the request of the owners. The narrative also indicated Paul Hoss of the Dupage County Economic Development and Planning department stated the subject has two legal buildable lots. The narrative also indicated the two metal carports and the shed are not being assessed because they are not considered to be permanent.

Ms. Aderholt testified the carport is not considered a permanent structure but is a portable structure with a metal roof that can be picked up and moved.¹ The witness testified the subject is the only double lot in the area but it is being equitably assessed in comparison with the single lots. The witness testified land is assessed on a site value basis in Addison Township. The witness explained the subject is considered two buildable lots.

Ms. Aderholt testified the appellant's comparables are assessed less because the subject is considered as two buildable lots while each of his comparables are considered one buildable lot. For appellant's comparable #1 Ms. Aderholt testified the home straddles a lot line making the parcel one buildable lot. The witness also testified that Pawlik's comparables #2 and #3 are narrower than the subject and cannot be divided into separate

¹ The appellant explained the carport is affixed to the ground with anchor bolts.

buildable lots. The witness further testified that 2007 was the beginning of the general assessment period.

Following the hearing the DuPage County Board of Review provided an assessment printout disclosing that the DuPage County Supervisor of Assessments applied an equalization factor in 2008 of 1.076.

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

The appellant contends assessment inequity as the basis of the appeal. 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.

Initially, pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Board takes notice that it reduced the assessment on a portion of the subject property the prior year by decision issued in Docket Number 07-02832.001-R-1, PIN 03-03-405-014, based on a market value finding of \$315,000. (86 Ill.Admin.Code §1910.90(i)). However, between January 1, 2007 and January 1, 2008, the assessment year at issue, the property had changed by combining PIN 03-03-405-014 and an adjacent parcel owned by the appellant, PIN 03-03-405-013, to form the subject property identified by PIN 03-03-405-018. Based on this record the Board finds that it is not bound by the market value finding and the assessment established the previous year due to the change in the characteristics of the subject property.

With respect to the improvement assessment the board of review provided information on three comparables that were improved with one-story dwellings that ranged in size from 1,100 to 2,224 square feet of living area. The Board finds comparables #1 and #2 were most similar to the subject in age; however, each was smaller than the subject and one had no basement. Comparable #3 was given little weight due to its size and age, being approximately 19 years newer than the subject dwelling. The comparables most similar in age had improvement assessments of \$43.29 and \$38.95 per square foot of living area, respectively, while the subject had an improvement assessment of \$44.39 per square foot of living area, which is above the two best comparables in the record. Based on this record the Board finds a reduction in the subject's improvement assessment is justified.

The Board further finds the subject land is being equitably assessed and no reduction is warranted to the land assessment. The record disclosed the subject land was being assessed at

\$83,620 or \$2.05 per square foot of land area. The board of review provided information on three comparables each with a land assessment of \$41,820 or \$2.06 and \$2.09 per square foot of land area. The subject's land assessment is below the range of these comparables on a square foot basis. The evidence further disclosed the subject is considered two buildable lots while the board of review comparables were considered one buildable lot, which is why the subject's assessment was double that of the comparables. Based on this record the Board finds the appellant did not demonstrate assessment inequity in the land assessment by clear and convincing evidence.

The Board finds there was conflicting testimony with respect to whether the subject property had one or two buildable lots. The Board finds that the appellant's assertion the subject is one buildable lot due to the fact that a portable carport, held in place by anchors and can be readily moved, encroaches on the lot by less than 12 inches is not particularly credible. Based on this record the Board finds a reduction in the subject's land assessment is not justified.

The Board finds the record does contain two appraisals submitted by the appellant. The Board gives neither report any weight due to the fact that the entire appraisal reports were not submitted, neither appraiser was present to be cross-examined, the client for each appraisal was identified as Bank of America N.A., the purpose of each report was for refinancing and the effective dates of the reports were more than 20 months after the January 1, 2008 assessment date at issue.

In conclusion the Board finds the evidence in the record supports a reduction to the subject's improvement assessment.

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. Grief

Member

Member

Mario M. Louie

Shawn P. Lerbis

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 23, 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.