



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

APPELLANT: Zbigniew Tekiela
DOCKET NO.: 08-04140.001-R-1
PARCEL NO.: 03-28-111-016

The parties of record before the Property Tax Appeal Board are Zbigniew Tekiela, 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: \$31,390
IMPR: \$103,350
TOTAL: \$134,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one-story, four-unit apartment building with 2,516 square feet of living area. The building was constructed in 1961 and is approximately 47 years old as of the assessment date. The building has a crawl space foundation. The subject property has a 6,688 square foot parcel and is located in Addison, Addison Township, DuPage County.

The appellant filed the appeal contending overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on six comparable properties improved with one-story, four-unit apartment buildings that range in size from 1,920 to 2,516 square feet of living area. Each building was of masonry construction and similar to the subject in age. Five of the comparables were described as having the same assessment neighborhood code as the subject while comparable #6 was described as being located in a similar neighborhood. The appellant indicated that comparables #1, #2, #3, and #6 sold from July 2005 to October 2008 for prices ranging from \$228,000 to \$405,000 which equates to \$90.62 to \$203.13 per square foot of building area or from \$57,000 to \$101,250 per unit, including land. The appellant's evidence also indicated that comparables #3, #4, #5 and #6 had listing prices ranging from \$204,900 to \$395,900 which equates to \$81.44 to

\$157.35 per square foot of building area or from \$51,225 to \$98,750 per unit land included. The appellant did not indicate when these properties were listed for sale on the open market. The appellant also indicated that comparable #5 had a sale pending but provided no evidence as to the sales price or purported sale date.

The appellant also submitted an appraisal estimating the subject property had a market value of \$237,000 as of April 23, 2009. The appraiser developed both the sales comparison approach and the income approach to value in arriving at his estimate of market value. The appraiser indicated within the report that most weight was given the sales comparison approach. Comparable sale #1 in the appraisal was the same property as the appellant's comparable sale #1 that sold in October 2008 for a price of \$228,000. The two remaining comparables were composed of four-unit apartment buildings that had 2,010 and 3,015 square feet of living area, respectively. Each building was of masonry construction and similar to the subject in age. Photographs of the buildings depict both as being two-story structures with the first floor slightly below grade. Comparable sale #2 sold in March 2008 for a price of \$250,000 or \$62,500 per unit and \$124.38 per square foot of building area, including land. Comparable #3 was described as having a list price of \$270,000 or \$67,500 per unit and \$89.55 per square foot of living area land included.

Although the appellant marked assessment inequity as an alternative basis of the appeal he did not provide any analysis other than to indicate that five of the comparables had the same land and total assessments as the subject and comparable sale #6 had a land assessment of \$21,780 and an improvement assessment of \$87,080.

Based on this evidence the appellant requested the subject's assessment be reduced to \$110,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$156,920 was disclosed. The subject had a land assessment of \$31,390 and an improvement assessment of \$125,530. The subject's assessment reflects a market value of approximately \$471,656 which equates to \$117,914 per unit and \$187.46 per square foot of building area, land included, using the 2008 three year average median level of assessments for DuPage County of 33.27% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal" and Exhibit #1, which included an analysis prepared by the township assessor using the appellant's comparables and comparables selected by the township assessor.

The assessor provided information on 15 sales improved with 3-unit and 4-unit apartment buildings that ranged in size from

1,935 to 4,028 square feet of building area. The comparables were constructed from 1961 to 1967 and had sites ranging in size from 6,294 to 11,900 square feet of land area. The sales occurred from March 2004 to June 2007 for prices that ranged from \$405,000 to \$527,000 or from \$101,250 to \$156,633 per unit. The comparable that sold in June 2007 was the same property as appellant's comparable sale #2.

The assessor also provided ten equity comparables that were similar to the subject in age, size, number of apartment units and land area. These comparables each had an improvement assessment of \$125,530 or \$49.89 per square foot of building area, which is equivalent to the subject's improvement assessment. The comparables had land assessments of \$31,390 or \$4.69 per square foot of land area, equivalent to the subject's land assessment.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value as of January 1, 2008, the assessment date at issue, are appellant's comparable sales #2 and #6, which sold in June 2007 and February 2007 for prices of \$405,000 and \$390,000 or \$101,250 and \$97,500 per unit and \$160.97 and \$203.13 per square foot of building area, including land, respectively. Appellant's comparable sale #2 was also submitted by the board of review. The subject's assessment reflects a market value of approximately \$471,656 which equates to \$117,914 per unit and \$187.46 per square foot of building area, land included, using the 2008 three year average median level of assessments for DuPage County of 33.27% as determined by the Illinois Department of Revenue. The subject's assessment reflects a market value greater than the two best sales in the record.

The Board finds the appraisal submitted by the appellant had an effective date as of April 23, 2009, more than 16 months after the assessment date at issue. Due to the fact the appraiser did

not value the subject as of the assessment date at issue; the Board gave no weight to the conclusion of value contained in the appraisal report. The Board gave no weight to appellant's comparables sales #1, #3, #4 and #5 due to their sale dates or the fact they were listings. The Board gave no weight to the comparable sales submitted by the board of review that occurred in 2004, 2005 and 2006, due to the fact they did not occur as proximate in time to the assessment date at issue as appellant's comparable sales #2 and #6. Based on this record the Board finds the subject property had a market value of \$405,000 as of January 1, 2008. Since market value has been determined the 2008 three year average median level of assessments for DuPage County of 33.27% as determined by the Illinois Department of Revenue shall apply.

Based on the market finding herein and the resulting assessment, the Board finds no further reduction in the subject's assessment based on assessment inequity 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 24, 2012

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.