



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

APPELLANT: Bogdan Janiszewski
DOCKET NO.: 08-04143.001-R-1
PARCEL NO.: 03-22-310-006

The parties of record before the Property Tax Appeal Board are Bogdan Janiszewski, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines, 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:

LAND: \$70,460
IMPR: \$96,110
TOTAL: \$166,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 12,474 square feet has been improved with a two-story brick and frame exterior constructed single family dwelling built in 1964 with a major addition constructed in 2007.¹ The dwelling contains 3,252 square feet of living area, central air conditioning, a fireplace, and a garage of 959 square feet of building area. The subject property is located in Bensenville, Addison Township, DuPage County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant through legal counsel submitted a Restricted Use Residential Appraisal Report prepared by real estate appraiser Christopher Kvistad of Valuation Services, Inc. estimating the subject property had a market value of \$365,000 as of April 11, 2009. The purpose of the appraisal was for "market value/tax re-evaluation." The client was "private."

¹ The board of review reported and the appellant did not dispute that the subject dwelling when purchased in 2002 was a one-story home of 1,970 square feet.

In a brief, appellant stated "for a detailed description of the subject, see the attached appraisal."

In summary, the appraisal report consists of two pages along with photographs of the subject, a page 'identifying' sales comparables by address and price, but without photographs of the comparables, along with a map depicting the location of the subject and comparables. Also attached to the appeal, but not referenced in the report, are three printouts of the "sale" properties from the Multiple Listing Service (MLS). Furthermore, no substantive description of the subject property or the comparables was provided in the report.

In the report, the only information provided for the three comparables concerned the street address, sale price, data source, data verification, "net adjustment" and adjusted sale price. A map depicts the comparables as being from .26 to 1.04-miles from the subject property. In a comment, the appraiser noted Sales #2 and #3 were actually active listings. No dates of sale or dates of listings were reported. The appraiser reported the sales and/or listing prices ranged from \$328,000 to \$439,900. No data on dwelling size, story height, foundation or other features for the comparables was provided in the report. The appraiser made no adjustments and thus reported "adjusted" sales and/or listing prices ranging from \$328,000 to \$439,900.

Despite not having provided a cost approach analysis or an income approach analysis to estimate the value of the subject property, in the final reconciliation, the appraiser stated "most emphasis was places [sic] on the Sales Comparison Approach to value." The appraiser further reported the cost approach does not apply for the FHA program and the income approach was based on similar building currently rented in the subject area at time of inspection.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$121,664 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of \$166,570 was disclosed. The subject dwelling is reportedly receiving the maximum allowable home improvement exemption amount of \$25,030 for 2008. Thus, the subject's full assessment reflects a market value of \$575,894 or \$177.09 per square foot of living area including land using the 2008 three-year median level of assessments for DuPage County of 33.27%.

The board of review submitted an Addendum discussing the evidence along with Exhibit 1 prepared by the Addison Township Assessor. As to the appellant's appraisal, the board of review noted the effective date was 15 months after the assessment date of January 1, 2008. Sales #2 and #3 in the appraisal were reportedly 2009 listing prices. In a grid analysis of the sales comparables from

the appraisal, the assessor noted the properties were in different assigned neighborhood codes than the subject, the comparables were either split-level or 1.5-story dwellings containing 1,500, 1,700 or 2,896 square feet of living area, and the homes were constructed in 1951, 1965 and 1975, respectively. These comparables have basements, one of which is partially finished. Lastly each comparable had a garage that was much smaller than the subject's garage.

In support of the subject's estimated market value, the assessor prepared a grid of three sales located in the same neighborhood code assigned by the assessor as the subject. The dwellings were each two-story frame or brick and frame homes that were built between 1991 and 2005. The dwellings range in size from 1,836 to 3,871 square feet of living area. Each comparable has an unfinished basement ranging in size from 745 to 1,931 square feet of building area. Features include central air conditioning, a fireplace, and a garage ranging in size from 380 to 676 square feet of building area. Comparable #1 also has a 264 square foot swimming pool with a 948 square foot enclosure. These properties sold between April and November 2006 for prices ranging from \$400,000 to \$620,000 or from \$160.17 to \$217.86 per square foot of living area including land.

Based on the foregoing, 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 this appeal. The Board further finds that a reduction in the subject's assessment is not 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 not been met and a reduction in the subject's assessment is not warranted on this record.

The appellant submitted a Restricted Use Residential Appraisal Report of the subject property with a final value conclusion of \$365,000. The report failed to describe the subject or the comparables, the report failed to adjust the comparables for differences from the subject, the report had an opinion of value 15 months after the assessment date at issue, and the appraiser's stated reconciliation of the approaches to value raise serious questions as to the reliability of the opinion of value since no method besides the very limited sales comparison appears within the body of the report. Furthermore, the board of review provided un rebutted evidence that the sales utilized in the

appraisal differed substantially from the subject in location, design, size and age. Thus, the Property Tax Appeal Board finds that the credibility and reliability of the opinion of value in the appraisal cannot be relied upon where it was based upon such dissimilar sales comparables and no adjustments were made for those differences.

The board of review submitted three sales of dwellings more similar to the subject in design and location. However, these sales were from 13 to 20 months prior to the assessment date at issue and only two of the dwellings were similar to the subject in size. These properties are also dissimilar to the subject in foundation, age and one has an enclosed pool.

The Property Tax Appeal Board finds that the record contains six comparable properties presented by both parties. None of the comparables is particularly similar to the subject, however, the most similar comparables are appraisal listing #2 and board of review sales #1 and #2. These properties sold or were listed between April 2006 and 2009 for prices ranging from \$422,000 to \$620,000 or from \$145.72 to \$183.76 per square foot of living area including land. The subject's estimated market value of \$575,894 or \$177.09 per square foot of living area including land is within the range of the most similar comparables on this record. After considering adjustments to these comparables for 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. Therefore, no reduction is warranted.

In conclusion, the Board finds the evidence in this record does not demonstrate the subject property is overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property'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

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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: January 20, 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.