



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

APPELLANT: Stephen & Audry Minor
DOCKET NO.: 08-04751.001-R-1
PARCEL NO.: 08-27-304-011

The parties of record before the Property Tax Appeal Board are Stephen & Audry Minor, the appellants, by attorney Patrick J. Smith, of The Law Office of Patrick J. Smith in Downers Grove; 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: \$60,360
IMPR: \$137,360
TOTAL: \$197,720**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, brick and frame constructed dwelling that contains 3,692 square feet of living area. The subject was built in 2002 and contains a full, unfinished basement, central air conditioning, a fireplace and a garage containing 627 square feet of building area. The subject is located in Woodridge, Lisle Township, DuPage County, Illinois.

The appellants, through counsel, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$525,000 as of January 31, 2008. Michael J. Zawislak of Michael

J. Zawislak Real Estate was called as a witness. Zawislak is a licensed real estate broker in the State of Illinois.

To estimate the market value of the subject property, Zawislak developed the sales comparison approach to value. Zawislak used three sales of residential dwellings that ranged in size from 3,234 to 4,072 square feet of living area. The two story brick or brick and frame comparables range in age from 5 to 18 years old. They feature either partial or full basements with two having finished basement area. Each has central air conditioning and a 3-car garage. The comparables are located within .8 miles of the subject. The sales occurred from May 2007 to February 2008 for prices ranging from \$499,900 to \$581,000 or from \$127.20 to \$160.79 per square foot of living area, land included. In the analysis, Zawislak adjusted the comparables for size and basement finish. After making the adjustments, Zawislak concluded adjusted sales prices ranging from \$513,900 to \$549,000. Based on these adjusted prices, Zawislak estimated the subject's market value of \$525,000 as of January 31, 2008. Based on this evidence, the appellants requested a reduction in the subject's assessment.

During cross-examination, Zawislak admitted that he was not a licensed appraiser in the State of Illinois. Zawislak further testified that he had 25 years experience selling real estate as a broker, has a Bachelor of Science degree in accounting and has sold over 700 homes. Zawislak admitted that the appraisal report was not prepared in accordance with the USPAP guidelines.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$197,720 was disclosed. The subject's assessment reflects a market value of \$594,289 or \$160.97 per square foot of living area, land included, when applying the 2008 three-year average median level of assessments for DuPage County of 33.27% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum and information on five comparables to support its assessment of the subject property. The one-story frame comparables ranged in size from 3,501 to 3,672 square feet of living area and were constructed from 2001 to 2005. These properties had partial unfinished basements, central air conditioning and a fireplace. They had garages containing either 627 or 688 square feet of building area. The comparables were located in the same neighborhood as the subject. The comparables sold from January 2005 to December 2007 for prices ranging from \$590,000 to \$625,239 or from

\$160.68 to \$176.92 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 subject's assessment.

The appellants contend 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). The Board finds the evidence in this record does not support a reduction in the subject's assessment.

The Board finds Michael J. Zawislak is not a licensed appraiser within the State of Illinois. Zawislak admitted that the appraisal report was not prepared in accordance with USPAP guidelines. Therefore the Board gives no weight to the final value conclusion or adjustments contained within the appraisal report submitted by the appellants. The Board, however, will use the raw sales data contained within the report in its analysis.

Both parties submitted ten sale comparables. Appellants' comparable #5 was the same property as board of review comparable #5. The Board gave less weight to appellants' comparables #1, #2, #3 and #4 along with the board of review's comparables #1, #2, #3 and #4 because the Board finds they were dissimilar to the subject in location and/or the date of sale was too remote from the assessment date in question to aid the Board in its determination of the market value of the subject as of January 1, 2008. The Board finds the best evidence of the subject's value in this record is found in the remaining comparables, appellants' #5 and #6 and board of review comparable #5. These properties sold December 2007 and March 2008 for \$580,000 and \$590,000 or for \$147.32 and \$160.68, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of \$594,289 or \$160.97 per square foot of living area, land included, which the Board finds is only slightly above the established range and is justified after considering the adjustments and differences in both parties' comparables.

Based on this analysis, the Board finds the appellants have not shown by a preponderance of the evidence that the subject was overvalued as reflected in its assessment and therefore 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

Tracy 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 21, 2014

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.