



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

APPELLANT: Jack Gorecki  
DOCKET NO.: 09-03378.001-R-1  
PARCEL NO.: 03-15-123-003

The parties of record before the Property Tax Appeal Board are Jack Gorecki, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. in Chicago; 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:** \$36,720  
**IMPR.:** \$26,474  
**TOTAL:** \$63,194

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains approximately 7,000 square feet of land which is improved with a tri-level dwelling of brick and frame construction containing approximately 1,330 square feet of living area.<sup>1</sup> The dwelling is 47 years old having been built in 1962. Features of the home include a partial basement with finished area, central air conditioning and a 2-car garage. The dwelling is located in Wood Dale, Addison Township, DuPage County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted an appraisal report prepared by Israel Smith of I & M Valuation, P.C. in which a market value of \$190,000 or \$142.86 per square foot of living area including land was estimated for the subject property as of January 1, 2009. The appraiser developed the sales

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<sup>1</sup> Both the appellant and the appraiser claim the subject contains 1,330 square feet of living area and supported the claim with a detailed drawing of the subject with dimensions in the appraisal. The board of review claims the subject contains 1,276 square feet of living area and submitted a property record card with partial dimensions to support the claim.

comparison approach and the cost approach in estimating the fair market value of the subject property.

In the sales comparison approach, the appraiser considered three comparable properties. The comparables are located a distance of 0.52 to 0.68 of a mile from the subject. The lots range in size from 7,850 to 8,750 square feet of land area. The comparables are bi-level or tri-level dwellings of frame or brick and frame construction. They range in size from 1,068 to 1,276 square feet of living area and range in age from 24 to 41 years. The comparables feature partial basements (lower levels) with finished area and central air conditioning. Two comparables feature 2-car garages. The comparables sold between September 2008 and April 2009 for prices ranging from \$180,000 to \$190,000 or from \$141.07 to \$168.54 per square foot of living area including land.

The appraiser adjusted the comparables for age, room count, gross living area, and garages. The final adjusted sale prices of the comparables range from \$177,500 to \$195,000 or from \$139.11 to \$176.50 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$190,000 or \$142.86 per square foot of living area including land as of January 1, 2009 using the sales comparison approach.

In the cost approach the appraiser estimated the value of the subject to be \$198,825 or \$149.49 per square foot of living area including land.

In the reconciliation, the appraiser gave greatest weight to the sales comparison approach since market actions of buyers and sellers are best represented by the sales comparison approach. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$63,327 which would reflect a market value of approximately \$190,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$102,560 was disclosed. The subject's assessment reflects an estimated market value of \$308,358 or \$231.85 per square foot of living area, land included, using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec 1910.50(c)(1)).

In support of the subject's assessed value, the board of review submitted a grid analysis for three comparable properties and various property record cards. These comparables were built between 1956 and 1968 and contain between 1,032 and 1,437 square feet of living area. The comparables are split-level dwellings with partial basements (lower levels) with finished area and garages that range in size from 472 to 528 square feet. One comparable features an unfinished sub-basement and a fireplace and one comparable features central air conditioning. Two of

these comparables sold in May and October 2006 for prices of \$315,000 and \$361,000 or for \$305.23 and \$269.20 per square foot of living area including land.

The board of review takes issue with several items in the appraisal report, claiming the comparables are out of the subject's neighborhood, have "0" type deeds, and have no sub-basements. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney states the board of review submitted raw, unadjusted sales that occurred in 2006 prior to the mortgage crisis and real estate market crash. The appellant's attorney claims these sales are not reflective of the subject's fair market value as of January 1, 2009.

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 Property Tax Appeal 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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

Initially, the Board finds the correct size of the subject to be 1,330 square feet of living area. The board of review claims the subject contains 1,276 square feet of living area but their schematic was incomplete. The appraiser submitted a complete schematic with dimensions to support his claim that the subject contains 1,330 square feet of living area.

The Board finds the board of review submitted three comparables, only two of which included sales information. These two comparables sold in 2006, more than two years prior to the subject's valuation date. Therefore, the Board finds these comparables are not valid indicators of the subject's market value as of January 1, 2009 and therefore received little weight in the Board's analysis.

The Board further finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$190,000 as of the subject's valuation date of January 1, 2009. The appraiser submitted three comparable properties similar to the subject in age, size, location, exterior construction and features. Reasonable adjustments were made for differences between the

comparables and the subject in age, size and features. The appraiser did not adjust for quality of construction on the dwelling that lacked masonry in its construction. The final adjusted sales prices of the comparables range from \$177,500 to \$195,000 or from \$139.11 to \$176.50 per square foot of living area including land, which support the appraisers final value conclusion.

Therefore, the Board finds the appraisal report is the best evidence of market value in the record, and further finds that the subject has a fair market value of \$190,000 as of January 1, 2009. Since market value has been determined, the 2009 DuPage county three-year median level of assessments of 33.26% shall apply.

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

*Marko M. Louie*

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: June 22, 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.