



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

APPELLANT: Albana Isaj  
DOCKET NO.: 09-03387.001-R-1  
PARCEL NO.: 06-19-411-013

The parties of record before the Property Tax Appeal Board are Albana Isaj, 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:** \$54,110  
**IMPR.:** \$41,679  
**TOTAL:** \$95,789

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains approximately 7,550 square feet of land<sup>1</sup> which is improved with a tri-level dwelling of brick and frame construction containing approximately 1,398 square feet of living area.<sup>2</sup> The dwelling is 19 years old having been built in 1990. Features of the home include a partial basement with finished area, central air conditioning and a 2-car garage. The dwelling is located in Lombard, York 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 \$288,000 or \$206.01 per square foot of living area including land was estimated for the subject property as of January 1, 2009. The appraiser developed the sales comparison approach and the cost approach in estimating the fair market value of the subject property.

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<sup>1</sup> The appellant claims the subject contains 7,543 square feet of land area. The board of review claims the subject contains 7,550 square feet of land area.

<sup>2</sup> The appellant claims the subject contains 1,398 square feet of living area. The board of review claims the subject contains 1,386 square feet of living area.

In the sales comparison approach, the appraiser considered three comparable properties. The comparables are located a distance of 0.74 to 1.09 miles from the subject. The lots range in size from 7,564 to 10,773 square feet of land area. The comparables are tri-level or 2-story dwellings of frame or brick and frame construction. They range in size from 1,216 to 1,560 square feet of living area and range in age from 22 to 47 years. The comparables feature full or partial basements with finished area, central air conditioning and 2-car garages. The comparables sold between May and December 2008 for prices ranging from \$275,000 to \$303,500 or from \$194.55 to \$226.15 per square foot of living area including land.

The appraiser adjusted the comparables for room count, gross living area, and basement size. The final adjusted sale prices of the comparables range from \$288,000 to \$293,000 or from \$184.62 to \$240.95 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$288,000 or \$206.01 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 \$291,086 or \$208.22 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 \$95,990 which would reflect a market value of approximately \$288,000 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 \$146,070 was disclosed. The subject's assessment reflects an estimated market value of \$439,176 or \$315.95 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 and property record cards for five equity comparable properties, none of which had recently sold. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argues that the board of review submitted equity comparables and the most recent sale occurred in 2004.

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.

Absent a hearing to obtain sworn testimony regarding measurements, the Board initially finds correct size of the subject's land to be 7,550 square feet of land area the correct size of the subject's dwelling to be approximately 1,398 square feet of living area based on the best evidence in this record.

The Board finds the board of review submitted five equity comparables, none of which included sales information. Therefore, no weight is given to these comparables in the Board's analysis.

The Board further finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$288,000 as of the subject's valuation date of January 1, 2009. The appraiser submitted three comparable properties, two of which differed significantly from the subject in age and one of which was a 2-story dwelling. Nevertheless, 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 \$288,000 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.



Chairman



Member



Member



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: June 22, 2012



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.