



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

APPELLANT: Joanna Protaziuk
DOCKET NO.: 09-03527.001-R-1
PARCEL NO.: 09-09-214-002

The parties of record before the Property Tax Appeal Board are Joanna Protaziuk, the appellant; 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: \$32,710
IMPR: \$118,520
TOTAL: \$151,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 1½-story duplex dwelling of brick and frame construction. The dwelling contains 2,141 square feet of living area and is 77 years old having been built in 1932. Features of the home include a full basement with finished area and a 2-car garage containing 700 square feet. The subject is located in Westmont, Downers Grove 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 information in the form of a grid analysis on four comparable properties located in the same neighborhood as the subject. They are described as 1, 1½ or 2-story single-family frame or brick and frame dwellings ranging in age from 7 to 93 years having been built from 1916 to 2002. The dwellings range in size from 1,340 to 3,300 square feet of living area. They feature full or partial basements, one with finished area, and garages that contain between 352 and 625 square feet. Two comparables feature central air conditioning. The appellant disclosed the comparables sold between February and December 2009 for prices ranging from \$200,000 to \$410,000 or from \$118.18 to \$197.59 per square foot of living area including land.

Based on this record, the appellant requested the subject's assessment be reduced to \$109,191 which would reflect a market value of approximately \$327,600 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 \$151,230 was disclosed. The subject's total assessment reflects an estimated market value of \$454,690 or \$212.37 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.

In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties. The comparables range in age from 53 to 89 years having been built between 1920 and 1956. The dwellings consist of 1½ or 2-story single-family frame or brick and frame dwellings that range in size from 1,308 to 2,260 square feet of living area. Features include full or partial unfinished basements and garages that contain between 520 and 768 square feet. The comparables sold between May 2007 and March 2009 for prices ranging from \$320,000 to \$467,500 or from \$203.54 to \$248.94 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted additional comparables for the appeal. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Adm. Code §1910.66(c)).

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 does not support 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 (3rd 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 Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds all four of the appellant's comparables and the board of review's comparables #3 and #5 differed significantly from the subject in size. The appellant's comparable #1 was much newer than the subject. The board of review's comparables #1 and #4 sold more than a year prior to the subject's assessment date of January 1, 2009. Therefore, these comparables received less weight in the Board's analysis. The Board finds only comparable #2 submitted by the board of review similar to the subject in age, size, location, style, exterior construction and features and was recently sold. This comparable sold in March 2009 for \$467,500 or \$248.94 per square foot of living area including land. The subject's assessment reflects a market value of \$454,690 or \$212.37 per square foot of living area including land, which is less than this most similar comparable. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no reduction in the subject's assessment 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: 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.