



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

APPELLANT: Gabriel Scepurek
DOCKET NO.: 09-04198.001-R-1
PARCEL NO.: 09-15-206-005

The parties of record before the Property Tax Appeal Board are Gabriel Scepurek, 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: \$62,200
IMPR: \$132,820
TOTAL: \$195,020

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 35,760 square foot parcel improved with a brick and cedar one-story residence constructed in 1993. The subject contains 2,572 square feet of living area.¹ Features of the home include central air conditioning, a full unfinished basement and a three-car attached garage. The subject is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property with an effective date of February 18, 2009. The appraiser used the sales comparison approach in estimating a value for the subject of \$510,000.

In the sales comparison approach, the appraiser examined three comparable sale properties and two listings. The comparables consist of two-story, split level or ranch style dwellings that

¹ The appraisal depicts the subject contains 2.473 square feet of living area.

range in age from 16 to 58 years old and range in size from 1,605 to 2,818 square feet of living area. Features of the comparables were depicted as including full or partial basements in four of the comparables with three having some finished area and two or three-car garages. Information regarding fireplaces and air conditioning was not supplied. Three of the comparables sold in October 2008 for prices ranging from \$437,000 to \$565,000 or from \$201.28 to \$329.90 per square foot of living area, including land. The two listing were described as "active" with a listing price of \$529,900 and \$640,000 or \$188.04 and \$398.75 respectfully, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as dwelling size, land area, basement area and garage area. After making these adjustments, the comparables had adjusted sales prices ranging from \$467,100 to \$511,600 per square foot of living area, including land. The listings had adjusted list prices of \$494,207 and \$528,000, respectively. The appraiser concluded a value for the subject by the sales comparison approach of \$510,000. The appraiser was not present at the hearing to provide direct testimony or subject to cross examination.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$195,020 was disclosed. The subject has an estimated market value of \$586,350 or \$227.97 per square foot of living area, including land, as reflected by its assessment and DuPage County's 2009 three-year average median level of assessments of 33.26%.

In support of the subject's estimated market value, the board of review submitted a summary argument letter, property record cards and a grid analysis of five comparables. The five sales comparables consist of frame or frame and brick dwellings that were built between 1972 and 1993 and range in size from 1,253 to 1,769 square feet of living area. Features of these comparables include full or partial basements, four of which contain some finished basement area, and garages ranging from 399 to 594 square feet of building area. The comparables sold from April 2006 to October 2008 for prices ranging from \$305,000 to \$547,900 or from \$234 to \$326 per square foot of living area, including land.

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 a reduction in the subject property's assessment is not warranted. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant has not met this burden.

The Board finds the appellant submitted an appraisal of the subject property in which the subject's market value was estimated to be \$510,000 as of February 18, 2009. The appraiser

was not present at the hearing to provide direct testimony or subject to cross examination regarding his methodology or final value conclusion, therefore, the Board will only consider the raw sales data contained within the appraisal report. The board of review submitted five comparable sales that sold for prices ranging from \$234 to \$326 per square foot of living area, including land.

The appellant's raw sales data depicts three comparable sales that sold for prices ranging from \$201.28 to \$329.90 per square foot of living area, including land. The board of review's comparable #1 was used by the appraiser as comparable #2. The Board gave less weight to the board of review's sales comparables #3, #4 and #5 because the size of these properties are significantly different than the subject and/or the date of sale is too remote to challenge the appellant's market value claim. The Board also gave less weight to the raw sales presented by the appellant because they were dissimilar to the subject in design, size and/or age when compared to the subject. The Board finds the remaining two sale comparables submitted by the board of review to be the best evidence of the subject's estimated market value. These comparables sold for prices ranging from \$234 to \$247 per square foot of living area, including land. The subject has an estimated market value of \$227.97 per square foot of living area, including land, which is less than these two one-story comparables on square foot basis.

In conclusion, the Board finds the appellant has not demonstrated the subject property was 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 a reduction is not 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: April 19, 2013

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.