



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

APPELLANT: Ryszard & Irena Socha  
DOCKET NO.: 09-04364.001-R-1  
PARCEL NO.: 03-34-113-010

The parties of record before the Property Tax Appeal Board are Ryszard & Irena Socha, the appellants; 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:** \$37,960  
**IMPR.:** \$113,850  
**TOTAL:** \$151,810

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject appeal consists of a residential property located in Addison Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued. In support of this claim, the appellants submitted three comparable sales and an appraisal of the subject property. The comparable sales had varying degrees of similarity when compared to the subject. The comparables sold from December 2008 to February 2009 for sale prices ranging from \$410,000 to \$530,000 or from \$113.73 to \$148.63 per square foot of living area including land. The appraisal report conveys an estimated market value of \$360,000 as of February 8, 2011, using the sales comparison approach to value. The appellants' evidence also revealed DuPage County Assessment Officials reduced the subject's 2010 assessment to \$151,810, which reflects an estimated market value of approximately \$455,475.

The appellants also submitted the DuPage County Board of Review's final decision regarding the subject property. The subject property had a total assessment of \$166,930, which reflects an

estimated market value of \$501,894 using DuPage County's 2009 three-year median level of assessments of 33.26% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellants requested a reduction in the subject's assessed valuation to \$151,810, which reflects an estimated market value of approximately \$455,475.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. By letter dated May 21, 2012, the DuPage County Board of Review was found to be in default.

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 assessment is warranted.

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 (3<sup>rd</sup> Dist. 2002). Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 $\frac{1}{3}$ % of fair cash value. (35 ILCS 200/9-145(a)). [T]he assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year. (35 ILCS 200/9-155). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)).

The appellants in this appeal submitted three comparable sales and an appraisal of the subject property. The comparable sales had varying degrees of similarity when compared to the subject. The comparables sold from December 2008 to February 2009 for sale prices ranging from \$410,000 to \$530,000 or from \$113.73 to \$148.63 per square foot of living area including land. The appraisal report conveys an estimated market value of \$360,000 as of February 8, 2011, using the sales comparison approach to value. The evidence also revealed DuPage County Assessment Officials reduced the subject's 2010 assessment to \$151,810, which reflects an estimated market value of approximately \$455,475. The board of review did not refute any of the value evidence submitted by the appellants or submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellants and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellants' request.

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.



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Chairman



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Member



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Member



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Member



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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: August 28, 2012



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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.