



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

APPELLANT: Eric Dudeck  
DOCKET NO.: 09-04573.001-R-1  
PARCEL NO.: 06-21-205-010

The parties of record before the Property Tax Appeal Board are Eric Dudeck, the appellant; 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:** \$30,890  
**IMPR.:** \$13,670  
**TOTAL:** \$44,560

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story masonry dwelling containing 884 square feet of living area that was built in 1962. The dwelling is situated on 7,304 square feet of land area.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of fair market value. In support of this claim, the appellant submitted an appeal petition, a bill of sale and a settlement statement. The documentation revealed the appellant purchased the subject property for \$134,000 on August 31, 2009. The documents indicate the subject property was advertised for sale in the open market for approximately six months and the parties to the transaction were unrelated. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$62,600 was disclosed. The subject's assessment reflects an estimated market value of \$188,214 or \$212.91 per square foot of living area

including land using DuPage County's 2009 three-year median level of assessment of 33.26%.

In support of the subject's assessment, the board of review submitted an addendum letter addressing some aspects of the appellant's appeal, limited property record cards and an analysis of six suggested comparable properties to demonstrate the subject property was being uniformly assessed<sup>1</sup>. The analysis was prepared by the York Township Assessor. Two of the comparables had sold. These two suggested comparables are located in the subject's assessment neighborhood as defined by the local assessor. The comparables consist of one-story masonry dwellings that were built in 1959 or 1962. The dwellings contain 864 or 884 square feet of living area and are situated on lots that contain 7,250 or 7,263 square feet of land area. The comparables sold in July 2008 and April 2009 for prices of \$73,000 and \$140,000 or \$82.58 and \$162.04 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value 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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has overcome this burden.

The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc, 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). The Property Tax Appeal Board finds there is no evidence showing

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<sup>1</sup> The Property Tax Appeal Board finds the assessment comparables do not address the market value argument raised by the appellant, notwithstanding the fact the assessor used the 2010 assessments for this 2009 appeal.

the subject's sale was not an arm's-length transaction. In fact, the evidence shows the subject's transaction meets the key fundamental elements of an arm's-length transaction. The buyer and seller were unrelated parties; there is no evidence suggesting that either party was under duress (distressed) to buy or sell; and the subject property was exposed to the open market for a reasonable amount of time. Based on this analysis, the Board finds the best evidence of the subject's fair market is its August 2009 arm's-length sale price of \$134,000, which is less than the subject's estimated market value of \$188,214 as reflected by its assessment.

The Board further finds the two comparables sales supplied by the assessor on behalf of the board of review further demonstrate the subject property is overvalued. These properties were similar to the subject in many respects and sold in July 2008 and April 2009 for prices of \$73,000 and \$140,000 or \$82.58 and \$162.04 per square foot of living area including land. Again, the subject's assessment reflects an estimated market value of \$188,214 or \$212.91 per square foot of living area including land, considerably higher than the sales submitted on behalf of the board of review.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated the subject property is overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted. Since fair market value has been established, the three-year median level of assessment for DuPage County 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

*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: October 19, 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.