



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

APPELLANT: Krystyna Tatara
DOCKET NO.: 09-04688.001-R-1
PARCEL NO.: 03-28-304-017

The parties of record before the Property Tax Appeal Board are Krystyna Tatara, 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: \$32,620
IMPR.: \$65,180
TOTAL: \$97,800**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a split-level dwelling of brick and frame construction. The dwelling contains 1,388 square feet of living area and was built in 1963. Features of the home include a partially finished lower level and a 2-car garage containing 484 square feet. The subject is located in Addison, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted information on three sales comparable properties described as 1-story or split-level dwellings of brick and frame construction. The comparables were built between 1957 and 1962 and range in size from 1,064 to 1,679 square feet of living area. The split level dwellings feature partially finished lower levels and the ranch has no basement. Other features include garages that contain between 352 and 484 square feet. One features central air conditioning. The comparables sold from January 2006 through May 2009 for prices ranging from \$139,000 to \$245,000 or from \$130.64 to \$184.21 per square foot of living area¹.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$63,333. This assessment would

¹ The board of review disclosed comparable #1 also sold in May 2009 for \$77,000 or \$45.86 per square foot of living area.

reflect a market value of approximately \$190,000 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 \$97,800 was disclosed. The subject's total assessment reflects an estimated market value of \$294,047 or \$211.85 per square foot of living area including land 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 three comparable properties. The comparables were built between 1962 and 1968 and consist of split-level brick and frame dwellings. The dwellings range in size from 1,062 to 1,272 square feet of living area. Features include partially finished lower levels, central air conditioning and garages that contain between 484 and 539 square feet. These comparables sold from February 2008 through August 2009 for prices ranging from \$245,000 to \$275,000 or from \$192.61 to \$240.11 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 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 both parties submitted information on six comparable sales. The Board finds appellant's comparable #1 was a ranch-style home and not similar to the subject. Appellant's comparable #2 and the board of review's comparable #3 were significantly smaller than the subject. Therefore, these three comparables received less weight in the Board's analysis. The Board finds comparable #3 submitted by the appellant and comparables #1 and #2 submitted by the board of review were similar to the subject in age, size, style, exterior construction and features. These comparables sold from February 2008 to August 2009 for \$245,000 or \$275,000 or from \$184.21 to \$225.04 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$294,047 or

\$211.85 per square foot of living area including land, which is within the range established by these comparables on a square foot basis. 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.