



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

APPELLANT: Bozena Nitecka  
DOCKET NO.: 09-04728.001-R-1  
PARCEL NO.: 02-29-123-100

The parties of record before the Property Tax Appeal Board are Bozena Nitecka, 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:** \$13,250  
**IMPR.:** \$46,750  
**TOTAL:** \$60,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a ranch style townhouse containing 1,373 square feet of living area that was constructed in 1991. Features of the residence include central air conditioning, one fireplace and a one-car attached garage. The property is located in Carol Stream, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this overvaluation argument the appellant submitted information on three comparable sales that are described as being located in the same complex as the subject property. The appellant provided copies of the MLS sheets for the comparables. The comparables were ranch style townhouses that ranged in size from 1,210 to 1,373 square feet of living area.<sup>1</sup> Each comparable has central air conditioning, one comparable has a fireplace and each has a one-car attached garage. The dwellings were constructed in 1991 and 1992. The sales occurred from July 2008 to May 2009 for prices ranging from \$150,000 to \$180,000 or from \$109.25 to \$148.76 per square foot of living area, including

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<sup>1</sup> The Property Tax Appeal Board is using the size of the subject and the comparables as reported by the board of review.

land. The MLS sheet for appellant's comparable sale #2 stated it was a "short sale." Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$65,420 was disclosed. The subject's assessment reflects a market value of approximately \$196,693 or \$143.26 per square foot of living area, including land, using the 2009 three year average median level of assessments for DuPage County of 33.26%.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and an assessment data sheet which lists the appellant's comparables and comparables selected by the township assessor, which was marked as Exhibit #1. The assessor's data sheet included four additional comparable sales. The assessor's information indicated the subject and the comparables submitted by both parties were located at the Townhomes of Elk Trail. The data also indicate the subject property and appellant's comparables #1 and #2 as well as all of the board of review comparables are described as the Bayshore Model. Appellant's comparable #3, with 1,210 square feet of living area, was described as an Allegro Model.

The assessor's comparable sales each had 1,373 square feet of living area, central air conditioning and a one car attached garage. Assessor comparables #2 and #4 each had a fireplace. The comparables were constructed in 1990 and 1993. These sales occurred from March 2006 to June 2007 for prices ranging from \$181,900 to \$193,000 or from \$132.48 to \$140.57 per square foot of living area. 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 the appeal. The Board further finds the evidence in the record supports 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 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). 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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record include appellant's comparable sales #1 and #2 as well as sales #1 and #3 identified by the assessor. These comparables were improved with the same model townhouse as the subject and sold

from April 2007 to May 2009 for prices ranging from \$150,000 to \$190,250 or from \$109.25 to \$138.57 per square foot of living area, including land. Of these four comparables the one that sold most proximate in time to the January 1, 2009 assessment date at issue was appellant's comparable #1, which sold in August 2008 for a price of \$177,000. The primary difference between this comparable and the subject was that the comparable had no fireplace. The subject's assessment reflects a market value of approximately \$196,693 or \$143.26 per square foot of living area, including land, using the 2009 three year average median level of assessments for DuPage County of 33.26%, which is above the range established by the best comparables in the record. Based on this record the Board finds a reduction in the subject's assessment is justified.

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.

*Ronald 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.