



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

APPELLANT: Georg & Irena Chmielewski
DOCKET NO.: 09-04767.001-R-1
PARCEL NO.: 09-26-308-004

The parties of record before the Property Tax Appeal Board are Georg & Irena Chmielewski, the appellants, by attorney Terrence J. Benshoof, Glen Ellyn, 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: \$50,350
IMPR: \$51,093
TOTAL: \$101,443

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of masonry exterior construction. The dwelling was built in 1978 and contains 1,354 square feet of living area. Features include a finished basement, central air conditioning, and a two-car detached garage. The dwelling is situated on approximately 15,750 square feet of land area located Downers Grove Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of fair market value. In support of the overvaluation argument, the appellants submitted two appraisals of the subject property prepared by state licensed appraisers. Each appraiser developed the sales comparison approach to value in arriving at fair market value estimates for the subject property. Appraisal #1 conveyed an estimated market value of \$305,000 as of January 2, 2009. Appraisal #2 conveyed an estimated market value of \$300,000 as of October 21, 2009.

The appellants also submitted the DuPage County Board of Review final decision regarding the subject property. The subject

property has a total assessment of \$130,530, which reflects an estimated market value of \$392,453, 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.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. Therefore, 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 property's assessment is warranted.

The appellants contend the market value of the subject property is not accurately reflected in its assessment. 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 (3rd Dist. 2002). The Board finds the appellants have met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants in this appeal submitted two appraisal reports estimating the subject property had a fair market value of \$305,000 as of January 2, 2009 and \$300,000 as of October 21, 2009. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board or refute the valuation evidence submitted by the appellants. The Board finds the best evidence of the subject property's fair market value is appraisal #1 submitted by the appellants. This appraisal report conveyed an estimated fair market value of \$305,000 as of January 2, 2009. The subject property's final assessment of \$130,530 reflects an estimated market value of \$392,453, which is considerably greater than appraisal #1 submitted by the appellants. Therefore, a reduction in the subject property's assessment is warranted.

The Board gave diminished weight to appraisal #2 submitted by the appellants because its effective valuation date of October 21, 2009, was less proximate to the subject's January 1, 2009 assessment date than appraisal #1.

Since fair market value has been established, DuPage County's 2009 three-year median level of assessments 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

Marko M. Louie

Member

J. R.

Acting 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: December 23, 2011

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.