



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

APPELLANT: Ronald Pavlak  
DOCKET NO.: 09-04827.001-R-1  
PARCEL NO.: 10-02-102-019

The parties of record before the Property Tax Appeal Board are Ronald Pavlak, 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:** \$54,790  
**IMPR:** \$54,620  
**TOTAL:** \$109,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story dwelling of brick and frame construction that is 34 years old. The dwelling contains 2,126 square feet of living area. Features include a full unfinished basement, a fireplace, central air conditioning and an attached garage with 1,472 square feet of building area. The dwelling is situated on a 29,900 square foot lot located in Downers Grove Township, DuPage County, Illinois.

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 the overvaluation argument, the appellant indicated the subject property was purchased in October 2007 for \$310,000. The appeal petition revealed the sale was between unrelated parties and the property was exposed to the open market through a realtor for eight months. In further support of the overvaluation claim, the appellant submitted two suggested comparable sales. The comparables consist of one-story brick or frame dwellings that are 50 years old. The dwellings contain 1,464 and 1,746 square feet of living area and are situated on 35,640 and 31,250 square feet of land area, respectively. Comparable 1 has an unfinished basement and

comparable 2 has a crawl space foundation. The comparables each have central air conditioning, one fireplace and a garage that contains 506 and 576 square feet of building area, respectively. Comparable 1 sold in December 2006 for \$350,000 or \$239.07 per square foot of living area including land. It sold again in April 2009 for \$241,000 or \$164.62 per square foot of living area including land. Comparable 2 sold in January 2008 for \$270,000 or \$154.63 per square foot of living area including land.

The appellant also submitted the DuPage County Board of Review final decision regarding the subject property. The subject property has a total assessment of \$131,900, which reflects an estimated market value of \$396,573, 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 appellant 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 appellant contends 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted documentation evidencing the subject property's October 2007 sale price of \$310,000 or \$145.81 per square foot of living area including land. Additionally, the appellant submitted two comparable sales. Comparable 1 sold in December 2006 for \$350,000 or \$239.07 per square foot of living area including land and sold again in April 2009 for \$241,000 or \$164.62 per square foot of living area including land, indicating a declining market. Comparable 2 sold in January 2008 for \$270,000 or \$154.63 per square foot of living area including land. 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 appellant. The Board finds the most credible indicators of fair market value contained in this record is the subject's sale price of \$310,000 or \$145.81 per square foot of

living area including land and the two comparable sales that sold in April 2009 for \$241,000 or \$164.62 per square foot of living area including land and January 2008 for \$270,000 or \$154.63 per square foot of living area including land. The subject property's final assessment of \$131,900 reflects an estimated market value of \$396,573, which is considerably greater than only credible market indicators contained in this record. Therefore, a reduction in the subject property'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.



Chairman



Member



Member



Member



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



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.