



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

APPELLANT: Edward & Yolanda Sawica  
DOCKET NO.: 09-04855.001-R-1  
PARCEL NO.: 09-33-208-021

The parties of record before the Property Tax Appeal Board are Edward & Yolanda Sawica, the appellants; 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:** \$58,230  
**IMPR:** \$154,150  
**TOTAL:** \$212,380

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling which was built in 1990. The dwelling is brick and frame construction and contains 3,506 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage containing 528 square feet. The dwelling is located in Darien, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellants submitted an appraisal report prepared by Michael Kowalik of Hovious and Associates, Inc. in which a market value of \$600,000 was estimated for the subject property as of October 27, 2007. The appraiser developed the sales comparison approach in estimating the fair market value of the subject property.

The appraiser considered five comparable properties within 1.2 miles of the subject. The comparables are similar to the subject in age, size, exterior construction, condition, lot size and features. The comparables sold between June 2006 and September 2007 for prices ranging from \$559,000 to \$665,000 or from \$166.72 to \$218.75 per square foot of living area including land.

The appraiser adjusted the comparables to arrive at final adjusted sale prices ranging from \$562,700 to \$624,400. Based on

these comparables the appraiser estimated the subject's fair market value to be \$600,000 or \$171.14 per square foot of living area including land as of October 27, 2007.

The appellant also submitted a grid analysis of four sales comparables<sup>1</sup> described as 2-story brick or brick and frame dwellings ranging in age from 11 to 20 years. These comparables range in size from 3,008 to 3,353 square feet of living area. The comparables feature full basements, three with finished area, central air conditioning and garages that contain between 504 and 756 square feet. Three comparables feature 1 or 3 fireplaces. These comparables sold from August 2007<sup>2</sup> to October 2009 for prices ranging from \$490,000 to \$580,000 or from \$152.93 to \$192.82 per square foot of living area including land.

In a cover memo the appellants described their reasoning behind their request.

Based on this evidence, the appellants requested that the subject's assessment be reduced to \$192,981 which would reflect a market value of approximately \$579,000 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 \$212,380 was disclosed. The subject's assessment reflects an estimated market value of \$638,545 or \$182.13 per square foot of living area, land included, using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50(c)(1)).

In support of the subject's assessed value, the board of review submitted a grid analysis of three comparable properties. The board of review's comparables are 2-story brick or brick and frame dwellings built in 1994 or 2001. These comparables range in size from 3,122 to 3,498 square feet of living area. The comparables feature full unfinished basements, fireplaces and garages that contain between 753 and 875 square feet. Two of the comparables feature central air conditioning. The comparables sold from August 2007 to November 2009 for prices ranging from \$635,000 to \$810,000 or from \$184.16 to \$231.56 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

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<sup>1</sup> The appellant attached the original grid analysis used for the board of review appeal which included two additional sales. These were not included in Section V of the appeal form.

<sup>2</sup> The appellant's grid analysis shows comparable #2 as being sold in August 2009. The property record card submitted by the board of review and the original grid analysis submitted by the appellant to the board of review show this sale as occurring in August 2007.

Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend 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 (3<sup>rd</sup> 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 appellants submitted an appraisal report with a final value conclusion for the subject of \$600,000 as of October 27, 2007. The Board finds this appraisal report is dated and not a reliable indicator of market value as of the subject's January 1, 2009 assessment date. Therefore the appraisal report received little weight in the Board's analysis.

The Board finds all parties submitted nine comparable properties for consideration. These comparables were 2-story dwellings built between 1989 and 2001 and ranging in size from 3,008 to 3,498 square feet of living area. The comparables sold from February 2007 through November 2009 for prices ranging from \$490,000 to \$810,000 or from \$153 to \$232 per square foot of living area including land.

The Board finds the appellants' comparable #2 and the board of review's comparable #2 were dated and not reliable indicators of market value as of the subject's assessment date of January 1, 2009. The appellants' comparables #1, #3 and #4 and the board of review's comparables #1 and #3 were similar to the subject in age, size, style, exterior construction and features, and had recently sold. These comparables sold from May 2008 to November 2009 for prices ranging from \$490,000 to \$640,000 or from \$152.93 to \$205.00 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$638,545 or \$182.13 per square foot of living area which is within the range established by these most similar comparables. The Board further finds that the subject's valuation is towards the middle of the range of comparables with three comparables lower than the subject and two comparables higher than the subject on a per square foot basis.

Based on this record, the Board finds that the appellants have not proven by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not 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: July 20, 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.