



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

APPELLANT: Eva Morawa
DOCKET NO.: 09-04957.001-I-2
PARCEL NO.: 03-06-302-012

The parties of record before the Property Tax Appeal Board are Eva Morawa, the appellant, by attorney Melissa Whitley, of Mar Cal Law, P.C. in Chicago; 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: \$213,620
IMPR: \$754,880
TOTAL: \$968,500**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an 85,411 square foot site (1.96 acres) improved with a one-story tilt/metal manufacturing building constructed in 1988. The structure contains 32,236 square feet of building area with 8,640 square feet of office space. The subject is fully sprinkled and has a land to building ratio of 2.65:1. The subject also features 18,704 square feet of asphalt and 4 overhead doors. The subject is located in Itasca, Addison Township, DuPage County, Illinois.

The appellant, through counsel, submitted evidence to the Property Tax Appeal Board claiming the fair market value of the subject was not accurately reflected in its assessed value.¹ In support of this argument the appellant partially completed Section IV regarding a sale of the subject property. The appeal depicts the subject was purchased in October 2006 for \$2,393,421 from Ron and Mary Jones, unrelated parties. No other information regarding the arm's length nature of the transaction was

¹ Prior to the hearing, appellant's counsel requested the decision of the Property Tax Appeal Board be decided based on the written evidence in the record, and thereby waived oral hearing.

completed. The appellant also submitted a copy of the Escrow Trust Disbursement Statement in support of the subject's price. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$968,500 was disclosed. The subject's assessment reflects a market value of approximately \$2,911,906 or \$90.33 per square foot of building area, including land, using the 2009 three-year average 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 submitted a spreadsheet of seven masonry or masonry/tilt-up comparable sales that were built from 1975 to 1991. The sale comparables were located in Elmhurst, Bensenville, Wood Dale or Itasca, Illinois. They contained from 24,000 to 50,000 square feet of building area and had land to building ratios ranging from 1.94:1 to 2.99:1. Six of the comparables were one-story and one was part one-story and part two-story with ceiling heights ranging from 18 to 25 feet. They had percentages of office space ranging from 6.38% to 30.10% of total building area. The comparables sold from May 2007 to July 2008 for prices ranging from \$1,850,000 to \$3,550,000 or from \$67.20 to \$90.82 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the evidence and considering the record, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends overvaluation as the basis of the appeal. 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 appellant has not met this burden and a reduction is not warranted.

The subject's assessment reflects an estimated market value of approximately \$2,911,906 or \$90.33 per square foot of building area, including land. The appellant submitted evidence regarding a sale of the subject which occurred in October 2006. The appellant also failed to complete Section IV of the appeal petition regarding the arm's length nature of the sale. The Board finds this sale is too remote to aid the Board in its determination of the subject's estimated fair market value as of January 1, 2009, the assessment date in question, particularly given the lack of further details regarding the sale. Therefore, this information was given reduced weight in the Board's analysis. The board of review presented seven sale comparables which sold closer to the assessment date in question for prices ranging from \$1,850,000 to \$3,550,000 or from \$67.20 to \$90.82 per square foot of building area, including land. The Board finds these comparables were generally similar to the subject and

support the subject's assessment which reflects a market value within the established range of comparable properties based on total sale price and the per-foot square sale price. Therefore, no reduction in the subject's assessment is warranted.

In conclusion, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence.

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



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: September 20, 2013



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.