



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

APPELLANT: Agnes Mroczkowski
DOCKET NO.: 09-04966.001-R-2 through 09-04966.003-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Agnes Mroczkowski, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-04966.001-R-2	03-26-209-001	2,800	42,030	\$44,830
09-04966.002-R-2	03-26-209-003	2,800	42,030	\$44,830
09-04966.003-R-2	03-26-209-005	2,800	42,030	\$44,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three story masonry constructed condominium. The subject property has six units with each containing approximately 924 square feet of living area resulting in a total living area of 5,544 square feet.¹ The building is approximately 30 years old. The subject property has a 3,269 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board through counsel challenging the assessment on parcels number (PIN) 03-26-209-001, 03-26-209-003 and 03-26-209-005.² The brief depicts that the subject property was 100% vacant in 2009. Whitley argued in her brief that due to the fact these three units were vacant during 2009; a 10% occupancy factor should be

¹ Appellant appealed three of the six units.

² Per request of appellant's counsel, the oral hearing herein was waived and a request to decide this appeal based on the written record was granted.

applied to the improvements. In her brief she calculated these three units as having a combined improvement assessment of \$126,090. Applying a 10% occupancy factor resulted in a combined improvement assessment of \$12,609 or \$4,203 per unit. The appellant also submitted an affidavit asserting that the units under appeal were vacant for all of tax year 2009. The appellant also provided copies of listing sheets noting the three units were listed on the market on January 22, 2010 for prices of \$64,900, \$59,900 and \$69,900, respectively. Based on this evidence the appellant requested the total assessment for each of the three PINs be reduced to \$7,003.

The Board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment for each PIN that is being contested totaling \$44,830 was disclosed. The total assessment for each of the PINs reflects a market value of \$134,787 using the 2009 three-year average median level of assessments for DuPage County of 33.26%.

The board of review, through Frank Marack, Jr, Chief Deputy Assessor of Addison Township submitted sales information on three comparable sales identified by the assessor's office. The comparables sales were condominium units located in the subject building that sold from January 2008 to September 2008 for prices ranging from \$149,900 to \$155,000.

The evidence revealed the Addison Township Assessor's office does not provide an assessment reduction based on vacancy. However, prorated assessments are calculated based on occupancy. Based on this evidence, the board of review requested confirmation of the assessments.

After considering the evidence and reviewing the record, 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 does not support a reduction in the assessments of the PINs under appeal.

The appellant argued the assessments on the subject PINs should be reduced to account for vacancy during 2009. The Board gives this argument no weight. The un-refuted evidence provided by Marack was that the assessor's office does not provide an assessment reduction based on vacancy.

Furthermore, the record contained information on three sales of condominium units within the subject building that sold from January 2008 to September 2008 for prices ranging from \$149,900 to \$155,000. The total assessment for each of the PINs of \$44,830 reflects a market value of \$134,787, which is below the sales prices of these similar units. The Board finds this evidence indicates the assessment of the three units under appeal are reflective of market value as of January 1, 2009, and no reduction in the assessments are 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: October 18, 2013

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.