



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

APPELLANT: Sandra R. Hlustik  
DOCKET NO.: 09-05034.001-R-1  
PARCEL NO.: 09-34-213-023

The parties of record before the Property Tax Appeal Board are Sandra R. Hlustik, 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:** \$16,260  
**IMPR.:** \$37,040  
**TOTAL:** \$53,300

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a residential condominium unit with 1,346 square feet of living area. The subject property has central air conditioning and two bathrooms. The condominium unit is located on the third floor of a 40 unit building of masonry construction that was built in approximately 1976. The property is located in Darien, Downers Grove Township, DuPage County.

The appellant is challenging the assessment for the 2009 tax year contending the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted a Comparative Market Analysis prepared by Doug MacArtney of Coldwell Banker, which was dated March 28, 2011. The analysis contained five sales of condominiums that occurred from October 2010 to February 2011 for prices ranging from \$118,000 to \$148,000. The report also had four listings of condominiums for prices ranging from \$129,900 to \$159,900. These properties had listing dates from May 2010 to March 2011. All of the comparables were located in Darien. Based on this data MacArtney stated the subject property had a current market value of not more than \$120,000. The appellant also submitted a copy of the final decision issued by the DuPage County Board of Review establishing a total assessment

for the subject of \$67,980, which reflects a market value of approximately \$204,390 using the 2009 three year average median level of assessments for DuPage County of 33.26%. Based on this evidence the appellant requested the subject's assessment be reduced to \$40,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.<sup>1</sup>

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends 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 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record was that provided by the appellant. The market analysis submitted by the appellant had five sales of condominiums that sold for prices ranging from \$118,000 to \$148,000 and four listings of condominiums for prices ranging from \$129,900 to \$159,900. The Board finds the subject's assessment reflects a market value of \$204,390, which is greater than the sales and listings prices presented by the appellant. The Board further recognizes the sale and listing dates were from 2010 and 2011, after the January 1, 2009 assessment date at issue. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Property Tax Appeal Board finds that a reduction in the subject's assessment is justified.

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<sup>1</sup> The DuPage County Board of Review had been granted an extension to submit evidence that expired on February 1, 2012. The board of review did not submit evidence by the established deadline and was found to be in default on March 14, 2012. The board of review subsequently submitted its "Board of Review Notes on Appeal" and evidence that was received by the Property Tax Appeal Board on April 6, 2012. Due to the fact the board of review submission was not timely filed, the Property Tax Appeal Board did not consider 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.

*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: June 22, 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.