



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

APPELLANT: Erin & Duane Stransky
DOCKET NO.: 10-03282.001-R-1
PARCEL NO.: 05-20-218-014

The parties of record before the Property Tax Appeal Board are Erin & Duane Stransky, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, Chicago; 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: \$31,840
IMPR: \$225,200
TOTAL: \$257,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 3,951 square feet of living area that was built in 2007. Features include central air conditioning, a fireplace and a 1,337 square foot garage. The subject property is situated on a 16,480 square foot lot located in Milton Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. In support of this argument, the appellants submitted a short brief and a limited analysis of three suggested comparables. The comparables are located in the same assessment neighborhood code as the subject. The comparables consist of two-story frame dwellings that were built from 2002 to 2009. The comparables have central air conditioning, a fireplace and garages that range in size from 550 to 888 square feet. The appellants did not disclose the subject's or comparables' foundation types. The dwellings range in size from 3,387 to 5,084 square feet of living area and are situated on lots that contain from 13,520 to 19,200. The comparables have improvement

assessments ranging from \$191,720 to \$262,300 or from \$51.59 to \$57.70 per square foot of living area.

The comparables sold from September 2007 to October 2009 for prices ranging from \$690,000 to \$837,500 or from \$145.55 to \$203.72 per square foot of living area including land.

The appellants also submitted the DuPage County Board of Review final decision regarding the subject property. The subject property has a total assessment of \$270,040, which reflects an estimated market value of \$810,201 or \$205.06 per square foot of living area including land. The subject has an improvement assessment of \$238,200 or \$60.29 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessed valuation.

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 as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). By letter dated September 14, 2012, the DuPage County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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's assessment is warranted.

The appellants argued assessment inequity as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

The record contains three suggested assessment comparables submitted by the appellants for the Board's consideration. The board of review did not timely submit 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. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). The Board gave less weight to appellants' comparable 1 due to its considerably larger dwelling size when compared to the subject. The Board finds the remaining two comparables are more similar to the subject in design, size, age, exterior construction and features. These comparables have improvement assessments of \$191,720 and

\$248,090 or \$56.60 and \$57.70 per square foot of living area. The subject has an improvement assessment of \$238,200 or \$60.29 per square foot of living area, which is greater than the most similar assessment comparables on a per square foot basis. Therefore, a reduction in the subject's improvement assessment is warranted.

The appellants also 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 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). After considering the subject's reduced assessment granted on the principals of uniformity and the credibility of the market value evidence, the Board finds the subject property's revised assessment is reflective of its fair market value and no further reduction 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.

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: February 22, 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.