



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

APPELLANT: Grazyna Kubiak  
DOCKET NO.: 10-03848.001-R-1  
PARCEL NO.: 03-03-204-009

The parties of record before the Property Tax Appeal Board are Grazyna Kubiak, the appellant; 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:** \$37,400  
**IMPR.:** \$70,960  
**TOTAL:** \$108,360

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split level single family dwelling of brick construction that contains 1,562 square feet of living area. The dwelling is 53 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a garage containing 482 square feet of building area. The property is located in Bensenville, Addison Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.<sup>1</sup> The evidentiary documentation to support the overvaluation claim consists of three suggested comparables located three blocks from the subject. The comparables are split level or ranch dwellings constructed of brick or brick and frame exteriors that were either 24 or 51 years old. The comparables had full basements. Two had air conditioning, two had a garage and one had a fireplace. The comparables contain from 1,330 to 1,369 square

<sup>1</sup> The appellant also claimed a contention of law issue, however, no brief or legal support was provided in the evidence submitted, and therefore, this argument is given no weight in this decision.

feet of living area. One comparable sold in December 2002 for \$220,000 or \$160.70 per square foot of living area. The subject's assessment of \$108,360 reflects a market value of \$325,601 using the 2010 three-year average median level of assessments for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

The appellant also submitted evidence of the subject's purchase for \$225,000 on December 23, 2008 from a foreclosure cause of action. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$102,473.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

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 does not support 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. Adm. Code §1910.65(c)). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the comparables submitted by the appellant were dissimilar to the subject in age, design, size and/or additional features. The Board finds the only sale submitted by the appellant occurred eight years prior to the assessment date in question and is not indicative of the subject's fair market value on January 1, 2010. Further, the Board finds the purchase of the subject in December 2008 is not a recent sale from which the subject's market value can be determined as of January 1, 2010. In addition, the appellant failed to complete section IV of the appeal petition regarding the recent sale data in support of the sale being an arm's length transaction. Therefore, this argument was given little weight in the Board's analysis. Based on the evidence submitted by the appellant, the Board is unable consider the characteristics of similar type properties to determine the subject's market value in January 2010.

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. Adm. Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds the appellant has failed to show by a preponderance of the evidence submitted in this record that the subject's assessment is incorrect.

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

*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: January 31, 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.