



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

APPELLANT: Richard Swiderski  
DOCKET NO.: 11-02668.001-R-1  
PARCEL NO.: 02-16-308-016

The parties of record before the Property Tax Appeal Board are Richard Swiderski, the appellant, by attorney Laura Godek of Laura Moore Godek, P.C., McHenry; 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:** \$41,760  
**IMPR:** \$123,990  
**TOTAL:** \$165,750

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick and frame construction with approximately 3,410 square feet of living area. The dwelling was constructed in 1992 and is approximately 19 years old. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage. The property

has an 11,143 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$500,000 as of November 1, 2010. The appraiser developed both the cost approach to value and the sales comparison approach to value.

The appellant also submitted information on three comparable sales with comparable sale #2 being the same property as appraisal comparable sale #3. These three comparables sold from August 2010 to October 2011 for prices ranging from \$450,000 to \$575,000 or from \$131.88 to \$145.93 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$157,220.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,410. The subject's assessment reflects a market value of \$595,505 or \$174.63 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables sales identified by John T. Dabrowski, Bloomingdale Township Assessor. Assessor's sale #3 was the same property as appellant's comparable sale #2 and appraisal sale #3. Assessor's sale #4 was the same property as appellant's sale #3

The assessor prepared a memorandum explaining the subject property was purchased in September 2008 for a price of \$652,000. The assessor also indicated the subject dwelling had 3,640 square feet of living area but submitted no schematic drawing to corroborate the size of the home as did the appellant's appraiser. The assessor requested the subject's assessment be confirmed.

In rebuttal the appellant's counsel asserted that the assessor did not take into account the adjustments made to the sales made by the appraiser. She also noted that two of the assessor's sales occurred in 2008. As a final point she referenced an additional sale, which cannot be considered by the Property Tax

Appeal Board pursuant to section 1910.66(c) of the Board's rules that precludes newly discovered comparables being used as rebuttal evidence. 86 Ill.Admin.Code 1910.66(c).

**Conclusion of Law**

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. 86 Ill.Admin.Code §1910.63(e). 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 best evidence of market value to be the appraisal of the subject property estimating the property had a market value of \$500,000 or \$146.63 per square foot of living area, including land. The Board finds this value is supported by the best sales in the record, which include the appellant's comparable sales #1 through #3, appraisal comparable sales #1 through #3 and assessor comparable sales #3 and #4. The appellant's comparable sale #2, appraisal comparable #3 and assessor's comparable #3 is the same property. This property sold in July 2010 for a price of \$500,001 or \$143.51 per square foot of living area, including land. Appellant's comparable #3 and assessor's comparable #4 is the same property that sold in October 2011 for a price of \$575,000 or \$145.94 per square foot of living area, including land. The three remaining comparables sold from July 2010 to October 2011 for prices ranging from \$450,000 to \$490,500 or from \$131.88 to \$163.74 per square foot of living area, including land. In summary, the best comparable sales sold for prices ranging from \$131.88 to \$163.74 per square foot of living area, including land. The appraised value of \$500,000 or \$146.63 per square foot of living area, including land, is within the range established by the best sales in the record on a square foot basis. The subject's assessment reflects a market value of \$595,505 or \$174.63 per square foot of living area, including land, which is above the appraised value and above the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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: May 21, 2014



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.