



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

APPELLANT: Sharon Weglowski
DOCKET NO.: 11-02682.001-R-1
PARCEL NO.: 09-01-222-001

The parties of record before the Property Tax Appeal Board are Sharon Weglowski, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, 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: \$99,350
IMPR: \$159,883
TOTAL: \$259,233

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 concrete construction with 2,605 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a

9,534 square foot site and is located in Hinsdale, Downers Grove 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 \$782,000 as of December 4, 2010. The comparable sales and listings were located within .75 of a mile from the subject property. The homes were 12 to 34 years old. The comparables range in size from 2,453 to 2,848 square feet of living area. Based on this evidence, the appellant requested an assessment reduction to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$293,740. The subject's assessment reflects a market value of \$886,094 or \$340.15 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.

The board of review reiterated the appraiser comparable sales and listings and noted that two of the properties were located in Cook County, one comparable was a foreclosure sale and one comparable sold after the January 1, 2011 assessment date at issue.

In support of its contention of the correct assessment the board of review submitted information on three comparables sales located in the same neighborhood code assigned by the assessor as the subject property. Board of review comparable #3 is also appraisal sale comparable #1. These comparables range in size from 2,453 to 2,875 square feet of living area and sold between June and August 2010 for prices ranging from \$820,000 to \$880,000 or from \$285 to \$359 per square foot of living area, including land, rounded. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contended the board of review raw sales were not adjusted and lack supporting documentation. Moreover, counsel argued that comparables #1 and #2 were superior to the subject property in varying respects.

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 submitted by the appellant with an opinion of value of \$782,000 as of December 4, 2010 and this value conclusion is further supported by board of review comparable sales #1 and #2 which sold in August 2010 for prices of \$285 and \$314 per square foot of living area, including land. The subject's assessment reflects a market value of \$886,094 or \$340.15 per square foot of living area, including land, which is above the appraised value and also above the best comparable sales in the record presented by the board of review. The Board finds the subject property had a market value of \$782,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: July 18, 2014

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.