



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

APPELLANT: Mirko & Bozena Petrovich
DOCKET NO.: 11-03084.001-R-1
PARCEL NO.: 03-15-205-028

The parties of record before the Property Tax Appeal Board are Mirko and Bozena Petrovich, the appellants; 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: \$27,730
IMPR.: \$49,990
TOTAL: \$77,720

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 split-level single family dwelling of brick and frame construction with 1,371 square feet of above ground living area. The dwelling was constructed in 1988. Features of the home include a lower level that is partially finished, central air conditioning, an attached two-car garage with 460 square feet and a detached garage with 624

square feet. The property has a 14,060 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant, Mirko Petrovich, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales. Mr. Petrovich testified his wife is a realtor and selected the comparables. The comparables were improved with a raised ranch style dwelling and two split-level dwellings that ranged in size from 1,175 to 1,352 square feet of living area. The dwellings were constructed from 1962 to 1967. Each comparable had a lower level with two being partially or fully finished, central air conditioning and an attached or detached garage that ranged in size from 440 to 676 square feet of building area. Comparables #1 and #3 each had one fireplace and comparable #2 has an in-ground swimming pool. The sales occurred from December 2010 to July 2011 for prices ranging from \$153,000 to \$185,000 or from \$130.21 to \$145.43 per square foot of living area, including land. The multiple listing service sheets of the comparables disclosed comparable #1 was a short sale and comparable #3 was in foreclosure.

At the hearing the appellant also testified the subject property is impacted by an alley behind the property and its location near a liquor store and an apartment building. He further testified that a horn from a train can be heard from the home and the property is located on the flight path to O'Hare Airport exposing the property to noise from planes. Based on this record the appellants requested the subject's assessment be reduced to \$58,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,720. The subject's assessment reflects a market value of \$234,449 or \$171.01 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.

Appearing on behalf of the board of review was Anthony Bonavolonta, Chairman, and Dawn Aderholt, Deputy Assessor of Addison Township. In rebuttal Ms. Aderholt testified the appellant's comparables were located in different assessment neighborhoods from the subject approximately 1½ to 3 miles from the subject property. At the hearing a map depicting the

location of the subject property the comparables submitted by the parties, marked as BOR Exhibit A, was submitted.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables were improved with split-level dwellings of brick or frame and brick construction that ranged in size from 1,062 to 1,174 square feet of above ground living area. The comparables were built from 1959 to 1966. Each property had the same assessment neighborhood code as the subject property. Each comparable had a lower level that was partially finished, two comparables had central air conditioning, one comparable had a fireplace and each had a garage ranging in size from 396 to 528 square feet of building area. The sales occurred from March 2009 to August 2010 for prices ranging from \$190,000 to \$327,192 or from \$173.33 to \$278.70 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination Ms. Aderholt testified the subject's detached garage had a market value of approximately \$5,000. She also explained that split-level dwellings are described with reference to the above ground living area. She also agreed comparable sales #2 and #4 resold in February 2012 and October 2010 for prices of \$136,500 and \$108,000, respectively, which were significantly lower than their previous prices of \$327,192 and \$308,037, respectively. Ms. Aderholt did not know why the prices were so different.

Conclusion of Law

The appellants 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. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparables sales submitted by the board of review based on their superior location with reference to the subject property. The Board finds, however, these comparables were inferior to the subject dwelling in age and each was inferior to the subject in

garage area. These most similar comparables sold for prices ranging from \$171.33 to \$278.70 per square foot of living area, including land. The Board further finds that of these four sales board of review comparables #1 and #3, with prices of \$171.33 and \$183.62 per square foot of living area, land included, respectively, are given most weight due to the fact the subsequent sales of board of review comparables #2 and #4 were significantly lower, which calls into question the validity of their original sales. The subject's assessment reflects a market value of \$171.01 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a square foot basis even though the subject has superior attributes. Although the appellant testified about location issues impacting the value of the property, the Board finds the board of review comparables would be subject to these similar noise issues and the appellants presented no market evidence that quantified the impact on value these external issues had on the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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: November 21, 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.