



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

APPELLANT: Wioletta Mieczkowska  
DOCKET NO.: 11-03384.001-R-1  
PARCEL NO.: 03-16-200-015

The parties of record before the Property Tax Appeal Board are Wioletta Mieczkowska, the appellant, 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:** \$40,220  
**IMPR.:** \$9,620  
**TOTAL:** \$49,840

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a notice of Final Decision issued by 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 Notice specifically states that "the board revised the assessment to concur with a recommendation by the township assessor" and further sets forth that the appellant may file an appeal with the Property Tax Appeal Board within 30 days. The Notice was dated on March 23, 2012. The appellant's appeal to the Property Tax Appeal Board was postmarked on April 21, 2012.

The board of review postmarked its "Board of Review Notes on Appeal" on or about July 29, 2013 stating, in pertinent part, that the board of review "would like to request that this case

be dismissed."<sup>1</sup> In support of the dismissal request, the board of review attached a memorandum from Dawn Aderholt of the Addison Township Assessor's Office. She wrote:

No Board of Review appeal was filed on this parcel. Assessor T change was made due to an upload error from our database to the county in the 2011 General Assessment. . . . Property was not purchased/owned by the appellant until November 9, 2011 which is not only 11 months past the January 1, 2011 lien date but was even past our closing date that year.

The Property Tax Appeal Board finds that the Property Tax Code (35 ILCS 200/16-160) provides:

. . . any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes, . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . , appeal the decision to the Property Tax Appeal Board for review.

The board of review in this proceeding did allege that the taxpayer did not file an appeal with the board of review; however, the board of review did issue a Notice of Final Decision to the appellant Wioletta Mieczkowska, a copy of which was filed by the appellant with the Residential Appeal petition as cited above that was dated March 23, 2012.

Thus, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal and the board of review's dismissal request is denied.

#### **Findings of Fact**

The subject property consists of a two-story dwelling of frame and brick construction with 2,019 square feet of living area. The dwelling was constructed in 1938. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a detached two-car garage. The property has a

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<sup>1</sup> Procedural rules of the Property Tax Appeal Board mandate "if the board of review objects to the Board's jurisdiction, it **must submit a written request for dismissal of the petition prior** to the submission of the Board of Review Notes on Appeal and accompanying documentation." [Emphasis added.] (86 Ill.Admin.Code §1910.40(b)).

37,500 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 9, 2011 for a price of \$150,350. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,530. The subject's assessment reflects a market value of \$276,109 or \$136.76 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.

Besides seeking dismissal of the pending assessment appeal, the board of review provided no substantive documentation to support the subject's assessment with the filing of its "Board of Review Notes on Appeal."

#### **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 of the subject property as of January 1, 2011 to be the purchase of the subject property in November 9, 2011 for a price of \$150,350. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor from Century 21, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for eight months. In further support of the transaction the appellant submitted a copy of the

Settlement Statement which in part disclosed the payment of brokerage commissions on the sale.

The Board also finds the purchase price of \$150,350 is below the market value reflected by the assessment of \$276,109. The Board further finds on this record that the board of review did not present any evidence to challenge the arm's-length nature of the transaction or to refute the contention that the purchase price was reflective of market value.

Based on this record the Board finds the subject property had a market value of \$150,350 as of January 1, 2011. Since market value has been determined the 2011 three year average median level of assessment for DuPage County of 33.15% 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.



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: August 22, 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.