



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

APPELLANT: Joanna Protaziuk
DOCKET NO.: 11-03577.001-R-1
PARCEL NO.: 09-09-214-002

The parties of record before the Property Tax Appeal Board are Joanna Protaziuk, 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: \$30,110
IMPR.: \$90,550
TOTAL: \$120,660

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 part 1.5-story and part one-story dwelling of brick construction with 2,141 square feet of living area. The dwelling was constructed in 1932. Features of the home include a full basement that is finished and a 700

square foot garage. The property has a 9,000 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on four comparable sales located in the same neighborhood code assigned by the assessor as the subject property. Based on this evidence, the appellant requested a total assessment of \$90,000 which would reflect a market value of approximately \$270,000 or \$126.11 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,430. The subject's assessment reflects a market value of \$402,504 or \$188.00 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 response to the appellant's comparables sales, it was noted that comparable #2 was sold by a bank and the home was "only 50% completion [sic] of new construction at the time of sale" and comparable #3 was a foreclosure sale of a "newer home not comparable to the subject."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, two of which are located in the same neighborhood code assigned by the assessor as the subject property. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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

¹ The appellant also marked "recent sale" in Section 2d of the Residential Appeal petition, but the record reveals the subject property was last sold in 1999 which is not a "recent" sale for purposes of determining market value as of January 1, 2011.

§1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 as the dwelling is substantially smaller than the subject home. The Board has also given reduced weight to appellant's comparables #2 and #3 as these homes are each much newer than the subject dwelling which was built in 1932. The Board has also given little weight to board of review comparables #2 and #3 as these properties sold in March and June 2009, dates which are least proximate in time to the valuation date at issue of January 1, 2011 and thus, less likely to be indicative of the subject's market value as of the assessment date. Furthermore, these two dwellings were built in the 1950's and had additions/updates as recently as 2005 and 2007 which is dissimilar to the subject dwelling that was built in 1932 and does not reflect recent upgrades and/or additions.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #1 as these 1.5-story dwellings are most similar to the subject in design and these homes were built in 1922 and 1927, making them similar to the subject dwelling in age. Each of these homes are smaller than the subject dwelling, but they are still more similar to the subject than the other suggested comparables. These two most similar comparables sold for \$169,500 and \$258,000 or for \$126.17 and \$177.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$402,504 or \$188.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis, but does not appear to be justified given the subject's larger dwelling size when compared to these homes of 1,344 and 1,452 square feet of living area. The subject dwelling contains 2,141 square feet of living area. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

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: October 24, 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.