



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

APPELLANT: Sandra R. Hlustik  
DOCKET NO.: 11-03827.001-R-1  
PARCEL NO.: 09-34-213-023

The parties of record before the Property Tax Appeal Board are Sandra R. Hlustik, the appellant, 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:** \$13,650  
**IMPR.:** \$43,430  
**TOTAL:** \$57,080

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 residential condominium unit located in a brick building that was built in 1979. The unit contains 1,346 square feet of living area and features central air conditioning. The property is located in Darien, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property as set forth in the Section V grid analysis of the appeal petition. These comparables sold in August and November 2011 for prices ranging from \$112,500 to \$125,000.

In addition, the appellant submitted a "Comparative Market Analysis" prepared by a Real Estate Broker. As part of the analysis, the realtor reported five comparables that sold between October 2010 and February 2011 for prices ranging from \$118,000 to \$148,000.

Based on this evidence, the appellant requested a total assessment of \$39,333 which would reflect a market value of approximately \$118,000 or \$87.68 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 \$57,080. The subject's assessment reflects a market value of \$172,187 or \$127.92 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.

As part of the submission, the board of review reiterated the five sales comparables from the "Comparative Market Analysis" which indicated that each of these units contain 1,081 or 1,089 square feet of living area as compared to the subject unit of 1,346 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the subject's complex. Three of the comparables contain 1,358 square feet of living area and comparable #4 is identical in size to the subject. These comparables sold between October 2009 and November 2010 for prices ranging from \$167,000 to \$195,000.

Based on this evidence, 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 §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the five sales that were presented in the "Comparative Market Analysis" by the appellant as each of these units is substantially smaller than the subject dwelling and thus dissimilar to the subject. The Board has also given reduced weight to the three comparables presented by the appellant in the Section V grid analysis as the dwelling size of these comparables was not clearly reported for comparison to the subject dwelling. Lastly, the Board has given reduced weight to board of review comparable #3 as this property sold in October 2009, a date most remote in time from the valuation date at issue in this proceeding of January 1, 2011 and thus, less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #4 which reflect properties located in the subject's complex and which are also similar in dwelling size to the subject. These three most similar comparables sold between February and October 2010 for prices ranging from \$167,000 to \$180,000 or from \$124.07 to \$132.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$172,187 or \$127.92 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. 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.