



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

APPELLANT: Luba Bochenska
DOCKET NO.: 11-03892.001-R-1
PARCEL NO.: 09-04-205-008

The parties of record before the Property Tax Appeal Board are Luba Bochenska, 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: \$27,170
IMPR.: \$41,410
TOTAL: \$68,580

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 split-level dwelling of frame construction with 1,293 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The property has a

7,500 square foot site and is located in Westmont, 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 within 1/2 of a mile from the subject property. The comparable parcels contain either 7,500 or 12,222 square feet of land area and are improved with two split-level and a tri-level dwelling of frame exterior construction. The homes were built between 1947 and 1987, with the oldest home having been remodeled or renovated in both 1956 and 2001. The homes range in size from 1,104 to 2,160 square feet of living area and feature lower levels with finished area. Each home has central air conditioning and a garage ranging in size from 440 to 576 square feet of building area. One of the comparables has a fireplace. These properties sold between January 2009 and May 2010 for prices ranging from \$153,000 to \$204,500 or from \$78.70 to \$162.69 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$60,000 which would reflect a market value of approximately \$180,000 or \$139.21 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 \$97,590. The subject's assessment reflects a market value of \$294,389 or \$227.68 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 a memorandum, the board of review contended that appellant's comparable #1 was a different style dwelling of part two-story and part one-story as compared to the subject dwelling. Additionally, the property was sold as the consequence of a foreclosure action. Similarly, appellant's comparables #2 and #3 were reported to be foreclosure and/or short sales with comparable #2 having been resold in June 2012 for \$255,000 or \$202.86 per square foot of living area, including land.

Also in the memorandum, the board of review explained adjustments to the comparables of both parties for differences from the subject, such as a percentage adjustment for class/quality of construction, and assessment adjustments for full and half bathrooms, fireplaces and/or garage differences.

In support of its contention of the correct assessment the board of review through the Downers Grove Township Assessor's Office submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The parcels contain 7,500 or 9,881 square feet of land area. The parcels were improved with what were described as one-story dwellings of frame or masonry exterior construction that were built between 1954 and 1987. The homes range in size from 1,018 to 1,071 square feet of living area. Each comparable has a full or partial basement, one of which has finished area. Two of the comparables have garages of 308 and 440 square feet of building area. These properties sold between August 2009 and April 2010 for prices ranging from \$222,000 to \$235,000 or from \$207.28 to \$230.84 per square foot of living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant's appeal asserted that the subject dwelling is a split-level home and the board of review did not dispute this description of the subject property. The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as this dwelling was built in 1947 and is thus much older than the subject that was built in 1989. The Board has also given reduced weight to the board of review's comparables that were each described as a one-story dwelling which differs from the subject's split level design and the Board further finds that examination of the underlying property record cards failed to clarify the designs of these comparables. Furthermore, to the extent that the schematic drawings of board of review comparables #2 and #3 appear similar to the drawing of the

subject dwelling, the Board finds that these comparables are dissimilar to the subject in age and lack of a garage as compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3. These most similar comparables sold for prices of \$153,000 and \$204,500 or for \$138.59 and \$162.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$294,389 or \$227.68 per square foot of living area, including land, which is above the best comparable sales in this record. 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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.