



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

APPELLANT: Leszek Gruzlewski
DOCKET NO.: 11-05801.001-R-1
PARCEL NO.: 03-28-110-049

The parties of record before the Property Tax Appeal Board are Leszek Gruzlewski, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. in Chicago, 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: \$24,750
IMPR.: \$42,200
TOTAL: \$66,950

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this 2011 appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 exterior construction with approximately 1,180 square feet of living area. The dwelling was constructed in 1962. Features of the home include a lower

level with finished area, central air conditioning¹ and a detached two-car garage. The property has a 6,700 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$156,900 or \$132.97 per square foot of living area, including land, as of January 1, 2011. Based on this evidence, the appellant requested an assessment reduction reflective of the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,510. The subject's assessment reflects a market value of \$224,766 or \$190.48 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 appraisal report, through the Addison Township Assessor's Office, the board of review contended that three of the appraisal's sale comparables were located outside the neighborhood code assigned by the assessor for the subject property.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that were located in the subject's assigned neighborhood code and which occurred in either 2009 or 2011. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant noted that the board of review presented unadjusted raw sales data without analysis or adjustment(s) for differences from the subject property. In reliance upon dwelling size descriptions in Multiple Listing Service data sheets, counsel argued that board of review comparables #1 and #2 were larger than reported by the assessing officials. Counsel also contended that four of the comparables were updated/renovated properties as described in the applicable data sheets whereas the subject is described as being in average condition and no adjustment was made by the board of review for the difference.

¹ Although the assessing officials do not described the subject as having central air conditioning, the appellant's appraiser did describe the subject as having this amenity.

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 best market value evidence indicates that a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board has given reduced weight to the value conclusion of the appellant's appraiser as the appraiser did not utilize board of review comparable sales #3 and #4 in the appraisal report despite their similarity in location, design, age, size and features when compared to the subject dwelling. Moreover, these two sales presented by the board of review occurred in June and October 2009, dates similar to four of the six sales in the appraisal report. The Board finds this apparent selectivity of comparable properties makes the appraised value conclusion less credible.

The Board has also given reduced weight to board of review comparable #5 which is significantly older than the subject property. The Board has also given reduced weight to appraisal sales #1, #5 and #6 due to their locations as compared to the subject as pointed out by the board of review.

The Board finds the best evidence of market value to be appellant's appraisal sales #2, #3 and #6 along with board of review comparables #1 through #4. These most similar comparables in location, design, age, size and/or features sold between April 2009 and May 2011 for prices ranging from \$144,000 to \$206,000 or from \$129.71 to \$189.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$224,766 or \$190.48 per square foot of living area, including land, which is above the range established by the best comparable sales in the record in terms of overall value and on a per-square-foot basis. In light of the best comparable sales in the record, the Board finds the subject property is overvalued and a reduction in the subject's assessment is warranted.

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: February 20, 2015

A. Portol

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.