



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

APPELLANT: Andrew Cardaras  
DOCKET NO.: 12-02876.001-R-1  
PARCEL NO.: 02-23-201-096

The parties of record before the Property Tax Appeal Board are Andrew Cardaras, 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:** \$45,910  
**IMPR.:** \$140,760  
**TOTAL:** \$186,670

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 2012 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 is improved with a two-story dwelling of brick and cedar construction with 3,769 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has an 11,093 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story single family dwellings of brick or brick and cedar construction that ranged in size from 3,669 to 4,475 square feet of living area. The dwellings were constructed from 1995 to 2002. Each comparable had a basement with two being approximately 80% finished. Each of the properties also had central air conditioning, one or two fireplaces and a three-car attached garage. One comparable also had an in-ground swimming pool. The comparables had sites ranging in size from 10,000 to 17,226 square feet of land area. The properties were located within ½ mile of the subject property. The sales occurred from December 2011 to July 2012 for prices ranging from \$465,000 to \$539,000 or from \$115.08 to \$131.37 per square foot of living area, including land.

The appellant testified that comparables #1 and #3 were most similar to the subject in quality. He stated the subject dwelling and comparables #1 and #3 were built by the same builder. Based on this evidence the appellant requested the subject's total assessment be reduced to \$153,273.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,090. The subject's assessment reflects a market value of \$600,510 or \$159.33 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a written statement and a grid analysis with four additional sales from the Bloomingdale Township Assessor John Dabrowski. Dabrowski was called as a witness on behalf of the board of review. He selected four comparable sales improved with two-story dwellings of mixed or brick construction that ranged in size from 3,089 to 3,582 square feet of living area. The dwellings were constructed from 1999 to 2007. Each comparable had a basement with one being partially finished, central air conditioning, one or two fireplaces and a three car attached garage. The sales occurred from April 2010 to May 2012 for prices ranging from \$540,000 to \$683,625 or from \$158.09 to \$190.85 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002), 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 to be the appellant's comparable sales #1, #3 and #4 and board of review comparable sale #1. These comparables were most similar to the subject property in age and size. Additionally, these comparables sold proximate in time to the assessment date at issue. The comparables were also similar to the subject in features with the exception that appellant's comparables #1 and #3 had finished basements and appellant's comparable #3 had an in-ground swimming pool. The sales occurred from October 2011 to July 2012 for prices ranging from \$465,000 to \$550,000 or from \$126.74 to \$164.92 per square foot of living area including land. The subject's assessment reflects a market value of \$600,510 or \$159.33 per square foot of living area, including land. None of these comparables had an overall sales price greater than the market value reflected by the subject's assessment and only one of these most similar comparables sold for more than the subject on a per square foot basis. Additionally, the appellant testified that the subject property and his comparables #1 and #3 were constructed by the same builder, which would seem to make these homes most similar to the subject in quality. These two comparables had unit prices of \$126.74 and \$131.37 per square foot of living area, including land, which is below the market value reflected by the subject property on a per square foot basis. 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

*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: July 18, 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.