



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

APPELLANT: William Luczak  
DOCKET NO.: 12-03520.001-R-1  
PARCEL NO.: 06-10-300-034

The parties of record before the Property Tax Appeal Board are William Luczak, 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:** \$35,500  
**IMPR.:** \$47,500  
**TOTAL:** \$83,000

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 consists of a 1.5-story dwelling of stucco construction with 1,594 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full finished basement and a two-car garage. The property has a 9,350 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted use appraisal estimating the subject property had a market value of \$166,000 as of January 1, 2012. The appraiser analyzed four comparable sales of three 1.5-story dwellings and a bungalow that were built between 1924 and 1949. The comparable homes range in size from 1,092 to 1,519 square feet of living area. The sales occurred between January and May 2011 for prices ranging from \$139,000 to \$233,000 or from \$127.29 to \$165.37 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,000. The subject's assessment reflects a market value of \$249,100 or \$156.27 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 information on six comparable sales located in the same neighborhood code as the subject property. The comparables consist of 1.5-story dwellings that were built between 1925 and 1948. The comparable homes range in size from 1,360 to 1,700 square feet of living area. The sales occurred between May 2009 and December 2011 for prices ranging from \$210,000 to \$343,000 or from \$123.53 to \$212.25 per square foot of living area, including land.

In written rebuttal, the appellant disputed the assessor's use of the mass appraisal system.

#### **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 Property Tax Appeal Board gives the estimate of value contained in the appellant's appraisal no weight. As provided in the Uniform Standards of Professional Appraisal Practice, a restricted use appraisal report is for client use only. (See Advisory Opinion 11 (AO-11), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 146; *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 27; and *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only.) This type of report is not intended to be used by parties other than the client. In this instance the client was identified as Bill Luczak, the appellant. Furthermore, there was limited description regarding the physical characteristics of the comparables such as style, construction, building size and features which were only remedied by a supplemental filing that the appraiser prepared to accompany the filing before the Board. Based on these considerations the Property Tax Appeal Board finds the appellant appraisal's value conclusion will not be considered on this record and instead the raw sales data within the appraisal report will be analyzed along with the board of review's comparable sales.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appraisal sale #2 due to its bungalow design as compared to the subject's 1.5-story design. The Board has also given no weight to board of review comparable sales #5 and #6 as these sales occurred in May and August 2009, dates that are remote in time from the assessment date at issue of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be the appraisal sales #1, #3 and #4 along with board of review comparable sales #1, #2, #3 and #4. These seven sales consist of 1.5-story dwellings that were built between 1925 and 1949. The homes range in size from 1,092 to 1,700 square feet of living area. Each comparable has a basement and a garage ranging from one-car to three-car. The sales occurred between January and December 2011 for prices ranging from \$139,000 to

\$265,000 or from \$123.53 to \$165.37 per square foot of living area, including land.

The subject's assessment reflects a market value of \$249,100 or \$156.27 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. 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.

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Chairman



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Member



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Member

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Member



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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: April 24, 2015



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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.