



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

APPELLANT: Mariusz Winnicki
DOCKET NO.: 13-03886.001-R-1
PARCEL NO.: 07-09-411-027

The parties of record before the Property Tax Appeal Board are Mariusz Winnicki, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$28,830
IMPR.: \$59,960
TOTAL: \$88,790

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 2013 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 tri-level single family dwelling of frame and brick construction with 1,435 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with 696 square feet of finished area, central air conditioning, one fireplace and a two-car attached garage with 480 square feet. The property has an 8,730 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis using four comparable sales improved with tri-level or bi-level dwellings that were described as containing from 1,014 to 2,042 square feet of living area. The appellant indicated the sales occurred from May 2012 to June 2013 for prices ranging from \$173,000 to \$222,000 or from \$108.71 to \$201.18 per square foot of living area, including land. The appellant's evidence included copies of the Multiple Listing Service (MLS) listing sheets for

five comparables, however, one of the comparables was not used in the appellant's grid analysis. The appellant requested the subject's assessment be reduced to \$67,160.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,790. The subject's assessment reflects a market value of \$266,477 or \$185.70 per square foot of living area, land included, when using the 2013 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 three comparable sales identified by the township assessor. The comparables were improved with tri-level style dwellings of frame and brick construction that had either 1,154 or 1,420 square feet of living area. The dwellings were constructed from 1970 to 1978. Each comparable had a basement that was finished, central air conditioning and a two-car garage. Two of the comparables each have one fireplace. The sales occurred from July 2012 to February 2013 for prices ranging from \$228,000 to \$245,900 or from \$173.16 to \$203.63 per square foot of living area, including land.

The board of review also submitted a grid analysis of the appellant's comparables disclosing the dwellings ranged in size from 913 to 1,420 square feet of living area, which differs from the appellant's reported size of the comparables taken from the MLS listing sheets. The dwellings were constructed from 1960 to 1978. The comparables sold for prices ranging from \$114.09 to \$201.18 per square foot of living area, including land. The evidence indicated that the appellant's comparable located at 5S543 Tartan Lane, Naperville, which was not included in the appellant's grid analysis, originally sold out of foreclosure in July 2012 for a price of \$162,000 or \$114.09 per square foot of living area and sold again in March 2013 for a price of \$320,000 or \$225.35 per square foot of living area.

The appellant submitted rebuttal comments concerning the comparables used in the appeal and provided a Google map noting the location of the comparables.

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 Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 and the comparable sales submitted by the board of review. The Board gives more credence to the size of the appellant's comparables as provided by the board of review. These comparables were most similar to the subject in style and size; however, each of these comparables was inferior to the subject in age. These properties sold from June 2012 to March 2013 for prices ranging from \$201,500 to \$245,900 or from \$141.90 to \$203.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,477 or \$185.70 per

square foot of living area, including land, which is within the range established by the best comparable sales in this record, on a 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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: May 20, 2016



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.