



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

APPELLANT: Fred and Beverly Koziol  
DOCKET NO.: 14-03320.001-R-1  
PARCEL NO.: 01-22-203-002

The parties of record before the Property Tax Appeal Board are Fred and Beverly Koziol, the appellants; 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:** \$31,610  
**IMPR.:** \$60,580  
**TOTAL:** \$92,190

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2014 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 style single family dwelling of frame and brick construction with 2,122 square feet of living area. The dwelling was constructed in 1975. Features of the home include a basement, central air conditioning, one fireplace and a two-car attached garage with 506 square feet of building area. The property has a 30,100 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a grid analysis using five comparable sales described as being improved with a tri-level style dwelling and four split-level style dwellings that ranged in size from 1,872 to 2,506 square feet of living area. The dwellings were constructed from 1967 to 1976. Each comparable has a basement or lower level, central air conditioning, one fireplace and a garage ranging in size from 504 to 600 square feet of building area. These properties sold from October 2012 to December 2013 for prices ranging from \$142,500 to \$248,900 or from \$70.20 to

\$104.17 per square foot of living area, including land. The appellants' analysis included a grid entitled "Property Equalization Values" making adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$170,929 to \$223,271. Based on this evidence the appellants requested the subject's assessment be reduced to \$61,611 to reflect a market value of \$184,851.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,190. The subject's assessment reflects a market value of \$276,598 or \$130.35 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted evidence provided by the township assessor, which included information on five comparable sales. The comparables were improved with one tri-level style dwelling, two 2-story style dwellings and two part 2-story and part 1-story style dwellings that ranged in size from 1,976 to 2,562 square feet of living area. The dwellings were constructed from 1970 to 1983. Each comparable had a basement with two being partially finished, four comparables each had one fireplace, four comparables had central air conditioning and each comparable had an attached garage ranging in size from 371 to 539 square feet of building area. The sales occurred from July 2013 to August 2014 for prices ranging from \$275,000 to \$325,000 or from \$124.32 to \$151.87 per square foot of living area, including land.

The assessor indicated that only appellants' comparable sale #1 was located in the subject's neighborhood. The assessor also indicated that appellants' sales #2 - #4 were foreclosure sales. The assessor stated that appellants' comparables #2 - #5 were located in a dissimilar, less upscale neighborhood than the subject neighborhood. Additionally, the assessor indicated that appellants' sales #1 - #6 (sic) were not comparable homes as they are split-level style dwellings with below grade lower levels while the subject dwelling is a tri-level home with 2,122 square feet above grade plus a 667 square foot sub-basement. The assessor provided a grid analysis of the appellants' comparables reporting the dwellings ranged in size from 1,280 to 2,506 square feet of living area.

The board of review requested the assessment of the subject property be confirmed.

In rebuttal the appellants submitted a grid analysis of all the comparables submitted by the parties and modified their assessment reduction request to \$83,628.

### **Conclusion of Law**

The appellants contend 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 appellants 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 appellants' comparable sale #1 and board of review comparable sales #1 through #3. These comparables were most similar to the subject property in location, style and size. These most similar comparables sold for prices ranging from \$248,900 to \$308,000 or from \$99.32 to \$151.87 per square foot of living area, including land. The best comparable sale in the record is board of review sale #3 which sold for a price of \$308,000 or \$151.87 per square foot of living area. The subject's assessment reflects a market value of \$276,598 or \$130.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below that established by the best comparable sale. Little weight was given appellants' sales #2 through #5 due to differences from the subject in location, style and size. Furthermore, the board of review provided a statement that appellants' sales #2 - #4 were foreclosure sales calling into question whether their prices are truly reflective of fair case value. Less weight was given board of review sales #4 and #5 due to differences from the subject in location. 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



Acting 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: January 27, 2017



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.