



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

APPELLANT: Ken Krysa  
DOCKET NO.: 14-03639.001-R-1  
PARCEL NO.: 02-19-401-008

The parties of record before the Property Tax Appeal Board are Ken Krysa, the appellant, by attorney Margaret E. Graham, of McCracken, Walsh & de LaVan, in Chicago, 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:** \$20,470  
**IMPR.:** \$64,740  
**TOTAL:** \$85,210

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 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 consists of a two-story dwelling of brick and frame construction with 2,125 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 9,433 square foot site and is located in Carol Stream, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on five comparables consisting of two-story frame or frame and masonry dwellings that were 27 or 28 years old. The homes contain either 2,113 or 2,393 square feet of living area. None of the comparable has a basement. Each home has central air conditioning and a fireplace. The underlying documentation depicted

that each of the comparables has an attached frame two-car garage. The comparables have improvement assessments ranging from \$55,420 to \$61,330 or from \$25.24 to \$27.42 per square foot of living area.

Based on this evidence, the appellant requested an assessment of \$55,590 or \$26.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,210. The subject property has an improvement assessment of \$64,740 or \$30.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a two-page memorandum and data prepared by the Bloomingdale Township Assessor's Office. The assessor noted that the subject is a Spencer 1 model and there are only three other Spencer 1 models in the area. The assessor asserted the only difference among the three Spencer 1 models is a fireplace. Moreover, the assessor noted that none of the appellant's comparables have a basement which is a feature of the subject dwelling.

The board of review through the township assessor submitted information on five equity comparables that are located in the same neighborhood as the subject property; comparables #2 and #5 are the same model as the subject property. The comparables consist of two-story frame and masonry dwellings that were 27 or 28 years old. The homes range in size from 2,028 to 2,125 square feet of living area. Each comparable has an unfinished basement and central air conditioning. Three of the comparables have a fireplace. Each property has an attached frame two-car garage. The comparables have improvement assessments ranging from \$58,100 to \$64,750 or from \$28.65 to \$30.64 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

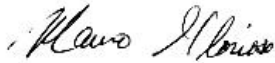
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables as these dwellings lack a basement which is a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables range in size from 2,028 to 2,125 square feet of living area and had improvement assessments that ranged from \$58,100 to \$64,750 or from \$28.65 to \$30.64 per square foot of living area. The subject's improvement assessment of \$64,740 or \$30.47 per square foot of living area falls within the range established by the best comparables in this record and is well-supported by the most identical comparable, board of review #2 that is similar in age, size and features with an identical improvement assessment.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: February 24, 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.