



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

APPELLANT: Walter Kryczka
DOCKET NO.: 15-04461.001-R-1
PARCEL NO.: 03-15-113-006

The parties of record before the Property Tax Appeal Board are Walter Kryczka, the appellant, by attorney Donald T. Rubin, of Rubin & Associates, LLC 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 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: \$36,800
IMPR.: \$25,400
TOTAL: \$62,200

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 2015 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 one-story dwelling of frame construction with 1,076 square feet of living area. The dwelling was constructed in 1952. Features of the home include a fireplace and an attached 396 square foot garage. The property has a 13,200 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The parties disagreed factually on whether the subject dwelling has central air conditioning. The appellant's appeal petition indicates both that the subject has and does not have central air conditioning (see Section III; Section V (pg. 1); Section V (pg. 2); and brief of counsel). The board of review provided a copy of the subject's property record card reporting the existence of air conditioning. In written rebuttal, the appellant contended the subject does not have air conditioning and stated, "the appraisal report was submitted to verify the absence of central air." Besides the dwelling description in the appraisal, the appraisal photographs include depiction of

an exterior compressor unit with the caption "Air Conditioner is very old, and not functional." The appraisal reflects a viewing date of January 1, 2011. As to this factual dispute concerning an air conditioning amenity, the Board finds, on this record, the dispute does not prohibit a determination of the correct assessment of the subject dwelling.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant through legal counsel submitted information on five equity comparables along with a two-page brief. In the brief, counsel acknowledged that several of the comparables presented do not share the same neighborhood code as the subject, but two of the five comparables are within the subject's neighborhood code. The comparables consist of two, 1.5-story and three, one-story frame or brick and frame dwellings that were built between 1940 and 1954. The comparables range in size from 864 to 1,739 square feet of living area. Three of the comparables feature basements. One comparable has air conditioning and one comparable has a fireplace. Each of the comparables have garages ranging in size from 258 to 520 square feet of building area. The comparables have improvement assessments ranging from \$19,660 to \$40,540 or from \$19.46 to \$23.61 per square foot of living area.

In addition, the appellant submitted a copy of an appraisal of the subject property with a valuation date of January 1, 2011, four years prior to the assessment date at issue in this appeal of January 1, 2015. The appeal petition and the brief of counsel made no mention of a market value argument or the rationale for the submission of this appraisal.

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$23,586 or \$21.92 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 \$64,000. The subject property has an improvement assessment of \$27,200 or \$25.28 per square foot of living area.

In response to the appellant's appeal, the township assessor asserted that for an equity appeal, "it is very important to be within the subject's neighborhood and to use the same style homes." In this regard, the assessor noted that three of the appellant's comparables are "a considerable distance and different style homes." The assessor further addressed that the sales in the appraisal report were dated, differed in style and were also distant from the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property; board of review comparable #4 is the same property as appellant's comparable #3. The comparables consist of one-story frame or brick dwellings that were built between 1944 and 1973. The comparables range in size from 1,128 to 1,512 square feet of living area. Three of the comparables feature basements with finished areas. Three comparables have air conditioning and each of the comparables has a garage ranging in size from 440 to 528 square feet of building area. The comparables have improvement assessments ranging from \$26,630 to \$45,820 or from \$23.61 to \$31.86 per square foot of living area. The assessor acknowledged in the memorandum that three of these comparables have basements and have brick exterior construction which "is reflected in their higher per square foot [sic]."

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

In written rebuttal, counsel for the appellant noted that three of the board of review comparables have brick exterior construction, basements with finished areas, central air conditioning, more bathrooms and, but for one property, the board of review comparables were newer than the subject having been built between 1963 and 1973. As noted previously, in rebuttal counsel articulated the basis for the submission of an appraisal of the subject property with this assessment equity appeal.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables, including one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #4 and #5 due to differences in size, foundation and/or story height when compared to the subject. The Board has also given reduced weight to board of review comparables #1, #2 and #3 due to differences in exterior construction, age, size and/or foundation when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparable #4, which is the same property as appellant's comparable #3. These two comparables had improvement assessments of \$22.75 and \$23.61 per square foot of living area. The subject's improvement assessment of \$25.28 per square foot of living area falls above the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



Chairman



Member



Acting 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: June 23, 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.