



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

APPELLANT: Adam Niczyporuk  
DOCKET NO.: 15-05023.001-R-1  
PARCEL NO.: 05-15-418-012

The parties of record before the Property Tax Appeal Board are Adam Niczyporuk, 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:** \$22,790  
**IMPR.:** \$33,930  
**TOTAL:** \$56,720

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 split-level dwelling of frame exterior construction that has 1,220 square feet of living area. The dwelling was built in 1980. The home features a partial finished lower level, central air conditioning and a 576 square foot garage. The subject has a 7,545 square foot site. The subject property is located in Milton Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a letter explaining the appeal and a study performed by the National Association of Realtors (hereinafter NAR). The NAR study depicts the Chicago-Naperville-Joliet metropolitan area, which includes the Glen Ellyn area, had a median sale price percentage change of 3.4% through the 3<sup>rd</sup> quarter of 2015. The appellant argued the subject's 2014 assessment was reduced by the Property Tax Appeal Board to \$50,000 under docket number 14-03127.001-R-1. The appellant asserted the

assessment reduction was based upon the seller's appraisal report. The appraisal was not submitted by the appellant. The appellant argued the subject's 2015 assessment of \$56,720 represents an 11.8% change from 2014 or three times more than the median value increase based on the NAR study. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$51,700 ( $\$50,000 \times 1.034 = \$51,700$ ), which reflects an estimated market value of approximately \$155,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$56,720. The subject's assessment reflects an estimated market value of \$170,330 or \$139.62 per square foot of living area including land when applying the 2015 three-year average median level of assessment for DuPage County of 33.30%.

In support of the subject's assessment, the board of review submitted five comparables and a letter addressing the appeal. The evidence was prepared by the township assessor. The comparables were located in the same neighborhood code as the subject as determined by the local assessor. The comparables had varying degrees of similarity when compared to the subject. Three comparables sold from March 2013 to December 2015 for prices ranging from \$272,500 to \$340,000 or from \$227.08 to \$274.57 per square foot of living area including land.

The assessor noted the subject's 2015 assessment was reduced by the board of review to reflect its December 2013 sale price of \$170,150, although the sale was not an arm's-length transaction because the seller was a financial institution. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted four new comparable sales from the Glen Ellyn area. They sold from April 2015 to August 2016 from prices ranging from \$182,000 to \$207,000 or from \$109.41 to \$159.72 per square foot of living area including land. The appellant also submitted an appraisal of the subject property that he received at closing estimating the subject property had a market value of \$150,000 as of October 4, 2013. The appellant argued he paid over \$20,000 more than the appraised value, therefore the assessor's claim subject's sale was not an arm's-length transaction is not valid.

In response to the rebuttal, the assessor argued comparables #1 and #4 are dissimilar style dwellings that sold in 2016, well past the subject's January 1, 2015 assessment date. The other two comparables are not located in the subject's assessment neighborhood. The assessor also submitted three new comparables located in the subject's assessment neighborhood. They sold from March 2013 to October 2014 for prices ranging from \$284,000 to \$345,000 or from \$200.00 to \$242.96 per square foot of living area including land.

### **Conclusion of Law**

As an initial matter, the Board shall not consider the rebuttal evidence submitted by both parties. Under rebuttal, the appellant submitted four new comparable sales and an appraisal of the subject property. The board of review submitted three new comparable sales in response to the appellant's rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

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 failed to submit any such evidence to meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant argued the subject's 2015 assessment of \$56,720 was excessive because it represents an 11.8% increase from its 2014 assessment of \$50,000 or three times more than the 3.4% median value increase based on the NAR study. Using the subject's 2014 final assessment of \$50,000 as a benchmark, the appellant requested the subject's assessment be reduced to \$51,700 ( $\$50,000 \times 1.034 = \$51,700$ ). The Board gave this argument no weight. The Board finds there was no foundational evidence or legal authority timely submitted showing the subject's prior year's assessment of \$50,000 should be used as a benchmark to calculate its 2015 assessment amount. The Board takes notice that the 2015 tax year began a new quadrennial general assessment period in DuPage County wherein all properties were reassessed as required by statute. (35 ILCS 200/9-155 and 9-215). Therefore, the Board finds the subject's 2014 final assessment of \$50,000 has no bearing relating to the calculation of its assessment for the 2015 tax year.

The board of review submitted three comparable sales for the Board's consideration. The Board gave less weight to comparable #1 due to the fact it sold in March 2013, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The remaining two comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They sold in August and December of 2015 for prices of \$272,500 and \$318,500 or \$227.08 and \$274.57 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$170,330 or \$139.62 per square foot of living area including land, considerably less than the most similar comparables. After considering any necessary adjustments to the comparables for any differences when compared to the subject as well as giving some consideration to the subject's 2013 sale price of \$170,150<sup>1</sup>, the Board finds the subject's assessment is well supported. Therefore, no reduction in the subject's assessment is warranted.

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<sup>1</sup>The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967).

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



Acting 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: \_\_\_\_\_

May 19, 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.