



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

APPELLANT: Thomas Kozak
DOCKET NO.: 15-05348.001-R-1
PARCEL NO.: 06-24-208-013

The parties of record before the Property Tax Appeal Board are Thomas Kozak, 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: \$50,510
IMPR.: \$189,000
TOTAL: \$239,510

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 is improved with a part-one and part-two story dwelling of brick, masonry and stone exterior construction with 4,030 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 640 square foot garage. The property has a 17,220 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of the equity argument the appellant submitted information on four equity comparables located within .25 of a mile from the subject property. The comparables are improved with two-story dwellings of frame, brick and stone or brick and stone exterior construction that were constructed from 1978 to 1987. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,946 to 4,068 square feet of living area and have improvement assessments ranging from \$144,920 to \$177,700 or from \$43.17 to \$49.19 per

square foot of living area. The appellant's submission disclosed that comparables #2 through #4 sold from January 2016 to April 2016 for prices ranging from \$460,000 to \$740,000 or from \$156.14 to \$188.29 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$222,460.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,510. The subject's assessment reflects a market value of \$719,299 or \$178.47 per square foot of living area, when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1). The subject property has an improvement assessment of \$189,000 or \$46.90 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same neighborhood as the subject property. The comparables are improved with part-one and part-two story or two-story dwellings of brick and stone exterior construction that were constructed from 1979 to 1992. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,412 to 4,832 square feet of living area and have improvement assessments ranging from \$164,110 to \$253,270 or \$45.96 to \$56.97 per square foot of living area. Comparables #2 through #5 sold from February 2013 to July 2015 for prices ranging from \$675,000 to \$1,062,500 or from \$183.22 to \$221.69 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the board of review provided evidence disclosing appellant's comparable #4 was a sale in lieu of foreclosure.

The appellant provided a written rebuttal critiquing the board of review's submission.

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 information on a total of nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #4 and the board of review's comparables #1, #2, #4 and #5 due to their larger or smaller dwelling size when compared to the subject property. The Board finds the appellant's comparables #1 through #3 and the board of review's comparable #3 are similar when compared to the subject in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$43.17 to \$57.47 per square foot of living area. The subject's improvement assessment of \$46.90 per square foot of living area falls within the range established by the best comparables in this record. 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.

The record also has seven sales submitted by the parties. The Board gave less weight to the appellant's comparable #4 due to its difference from the subject in size and the fact this transaction was a sale in lieu of foreclosure. The Board also gave less weight to board of review comparables #4 and #5 as these properties sold in 2013 and 2014, not proximate in time for the assessment date. The remaining four sales sold for prices ranging from \$652,500 to \$875,000 or from \$160.39 to \$221.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$719,299 or \$178.47 per square foot of living area, including land, which is well supported by the best sales in the record.

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.