



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

APPELLANT: Ronald Mikula  
DOCKET NO.: 15-05597.001-R-1  
PARCEL NO.: 07-19-304-042

The parties of record before the Property Tax Appeal Board are Ronald Mikula, the appellant, by attorney Colin Anderson, of Anderson & Uddin, PC in Aurora; 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:** \$19,150  
**IMPR.:** \$72,450  
**TOTAL:** \$91,600

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 two-story dwelling of frame construction containing 2,156 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 2-car garage. The site is approximately 6,825 square feet in size and is located in Aurora, Aurora Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Arthur D. Stec estimating the subject property had a market value of \$215,000 or \$99.72 per square foot of living area including land as of December 4, 2015. The appraiser analyzed four comparables described as colonial frame dwellings ranging in age from 16 to 29 years old. They range in size from 2,192 to 2,428 square feet of living area and are located a distance of .66 of a mile to 2.45 miles from the subject. The

comparables have varying degrees of similarity with the subject. The comparables sold from March to December 2015 for prices ranging from \$208,500 to \$245,000 or from \$93.04 to \$102.13 per square foot of living area including land. The appraiser also reported a prior sale for comparable #4 in July 2014 for \$320,267 or for \$146.11 per square foot of living area including land. The appraiser reported this sale as a sheriff's deed with "the recorded amount assumed to have been the deficiency rather than an actual sales price." After adjusting for differences with the subject, the comparables' adjusted sale prices ranged from \$212,500 to \$219,749. The appraiser stated the subject had "higher than typical depreciation...and some deferred maintenance issues." Photographs were included to support these issues. The appraiser estimated the subject's effective age at 21 years, same as the subject's actual age.

Based on this evidence, the appellant requested the total assessment be reduced to \$71,667 or a market value of approximately \$215,000 or \$99.72 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$91,600. The subject's assessment reflects a market value of \$275,075 or \$127.59 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the township assessor made notes on the grid analysis pointing out the appraiser's comparables are located in different neighborhoods than the subject and one is in a different town.

In support of the subject's assessment, the board of review submitted information on five comparable sales. These comparables are described as two-story dwellings of frame or brick and frame construction built in 1994. They range in size from 2,134 to 2,162 square feet of living area and are located on the same street and the same block as the subject. The comparables have varying degrees of similarity with the subject. The comparables sold from May 2013 through April 2015 for prices ranging from \$224,900 to \$295,000 or from \$104.31 to \$136.45 per square foot of living area including land.

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

### **Conclusion of Law**

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal estimating the subject property had a market value of \$215,000 or \$99.72 per square foot of living area including land as of December 4, 2015. The Board gave little weight to the final opinion of value found in the appraisal report based in part

on the distances of comparables #3 and #4 from the subject. The Board also finds comparable #4 sold twice within one year of the subject's assessment date for \$100.25 and \$146.11 per square foot of living area including land. The appraiser did not include the 2014 sale in the appraisal, "assuming" the sale amount was actually the deficiency amount but providing no evidence to support the assumption. In addition, the purported deferred maintenance issues of the subject dwelling were questionable as presented in the appraisal. These issues call into question the credibility of the final opinion of value in the appraisal report.

The Board gave less weight to board of review comparables #1, #2, #4 and #5 based on their sales occurring in 2013, not proximate in time to the subject's assessment date of January 1, 2015. The Board also gave less weight to appraisal comparables #1 and #2 based on their larger dwelling size and location outside of the subject's neighborhood. The Board finds the best evidence of market value in the record to be board of review comparable #3 which is located on the same street and in the same block as the subject. This comparable is also similar to the subject in style, exterior construction, site size, features and was built the same year as the subject. It sold in April 2015 for \$275,000 or \$127.20 per square foot of living area including land. The subject's assessment reflects a market value of \$275,075 or \$127.59 per square foot of living area, land included, which is well supported by the best comparable sale in the record on both a total market value basis as well as a per square foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: April 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ronald Mikula, by attorney:  
Colin Anderson  
Anderson & Uddin, PC  
54 West Downer Place  
Suite 103  
Aurora, IL 60506

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187