



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

APPELLANT: Bodgan Janiszewski  
DOCKET NO.: 15-05793.001-R-1 through 15-05793.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bodgan Janiszewski, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
15-05793.001-R-1	03-22-310-007	40,090	34,670	\$74,760
15-05793.002-R-1	03-22-310-010	32,070	0	\$32,070

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 construction with 1,188 square feet of living area. The dwelling was constructed in 1970. Features of the home include a 572 square foot finished lower level, central air conditioning and an attached 480 square foot garage. The property under appeal consists of two separate lots containing a total of 24,948 square feet of land area and is located in Bensenville, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. One comparable is a split-level dwelling and two are one-story dwellings. The comparables sold from December 2012 to March 2015 for prices ranging from \$200,000 to \$223,500 or from \$131.58 to \$166.29 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,830. The subject's assessment reflects a market value of \$320,811 or \$270.04 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.

As to the appellant's evidence, the board of review argued that none of the appellant's comparables are located in the subject's neighborhood and two have different style dwellings than the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. Two comparables are split-level dwellings and two are raised ranch style dwellings. The comparables sold from February 2013 to September 2014 for prices ranging from \$307,000 to \$355,000 or from \$205.64 to \$223.44 per square foot of living area, including land.

Under rebuttal, the appellant argued that the board of review's sales are "raw and unconfirmed" sales comparables. However, the appellant submitted no evidence to support the contention that the board of review's comparables were not arms-length sale transactions.

### **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 Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #1. These sales had varying degrees of similarity to the subject and also sold most proximate to the January 1, 2015 assessment date at issue. These most similar comparables sold for prices of \$223,500 and \$355,000 or \$166.29 and \$222.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$320,811 or \$270.04 per square foot of living area, including land, which is supported by the market values of the best comparable sales in this record on a total market value basis. The subject's higher per square foot value appears to be justified due to its significantly larger lot size. Based on this evidence the Board finds a reduction in the subject's assessment is not 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 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 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

Bodgan Janiszewski, by attorney:  
Michael Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

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