



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

APPELLANT: Robert & Rose Milkowski  
DOCKET NO.: 15-05895.001-R-1  
PARCEL NO.: 06-11-420-004

The parties of record before the Property Tax Appeal Board are Robert & Rose Milkowski, the appellants; 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:** \$52,460  
**IMPR.:** \$193,790  
**TOTAL:** \$246,250

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick exterior construction with 3,541 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 7,000 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellants submitted four comparable sales located within six blocks of the subject property. Two of the comparables have the same neighborhood assessment code as the subject property.<sup>1</sup> The comparables consist of two-story dwellings that range in age from 10 to 18 years old. The dwellings had features with varying degrees of similarity when compared to the

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<sup>1</sup> The neighborhood assessment code for the appellants' comparable #3 appears to be incorrect. The correct neighborhood assessment code can be found on the appellants' attached Property Record Details listing.

subject. The dwellings range in size from 3,023 to 3,692 square feet of living area and are situated on sites that contain from 5,227 to 10,500 square feet of land area. The comparables sold from February 2014 to February 2015 for prices ranging from \$545,000 to \$690,000 or from \$170.04 to \$213.36 per square foot of living area including land. Based on this evidence, the appellants requested the total assessment be reduced to \$210,000 which would reflect a market value of approximately \$630,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$246,250. The subject's assessment reflects an estimated market value of \$739,490 or \$208.84 per square foot of living area including land 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).

In support of the subject's assessment, the board of review submitted information on 10 comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of two-story dwellings that were built from 2002 to 2007. The grid analysis did not disclose central air conditioning, fireplaces, garage sizes or finished basements. The dwellings range in size from 3,078 to 3,990 square feet of living area and are situated on sites that contain from 6,450 to 10,500 square feet of land area. The comparables sold from July 2013 to May 2015 for prices ranging from \$630,000 to \$980,000 or from \$204.68 to \$264.95 per square foot of living area including land. The board of review submission included a memo from the township assessor asserting that two of the comparables are not located in the same neighborhood assessment code as the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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

The parties submitted 14 suggested sales for the Board's consideration. The Board gave less weight to the appellants' comparables #2 through #4 and the board of review's comparables #2 and #3 due to their dissimilar dwelling size and/or dissimilar land size when compared to the subject property. The Board also gave less weight to the board of review's comparable #5 due to its July 2013 sale date, which is less proximate in time for the January 1, 2015 assessment date.

The Board finds the best evidence of market value in the record to be the appellant's comparable #1 and the board of review's comparables #1, #4 and #6 through #10. These comparables sold more proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design, land size and features. These properties sold from March 2014 to May 2015 for prices ranging from \$545,000 to \$935,000 or from \$170.04 to \$264.95 per square foot of living area including land. The subject's assessment reflects a market value of \$739,490 or \$208.84 per square foot of living area, including land, which falls within the range

established by the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment is not 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. 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



Member



Acting 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: September 22, 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

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