



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

APPELLANT: Peter & Malgorzata Urban  
DOCKET NO.: 15-05896.001-R-1  
PARCEL NO.: 07-07-303-024

The parties of record before the Property Tax Appeal Board are Peter & Malgorzata Urban, 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 **a reduction** 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:** \$52,430  
**IMPR.:** \$95,370  
**TOTAL:** \$147,800

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 and cedar exterior construction with 3,040 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage containing 656 square feet of building area. The property has a 12,502 square foot site and is located in Aurora, Naperville Township, DuPage County.

Maggie Urban appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.70 of a mile from the subject property. The appellant testified that these comparables are located on the golf course like the subject property. The appellants reported that the comparables were improved with two-story dwellings of brick and cedar exterior construction. The comparables range in size from 2,828 to 3,648 square feet of living area and are 22 or 25 years old. Each comparable has a basement with three comparables having

finished area, central air conditioning, one fireplace and a garage containing 600 square feet of building area. The comparables have sites ranging in size from 10,950 to 12,943 square feet of land area. The comparables sold from June 2012 to November 2014 for prices ranging from \$380,000 to \$497,000 or from \$129.09 to \$136.24 per square feet of living area, land included. Based on the evidence and testimony, the appellants requested that the assessment reduced.

Under cross examination, the appellant testified that her comparable #4 is a quad-level design home. The appellant testified that she submitted four comparable properties to the Property Tax Appeal Board but had submitted five comparables for her Board of Review hearing.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,900. The subject's assessment reflects a market value of \$465,165 or \$153.01 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.

Representing the board of review was member, Charles Van Slyke. Van Slyke called Paul DeMoon, Deputy Assessor Naperville Township, as a witness. DeMoon prepared the evidence submitted by the board of review.

The board of review reported that there were some errors that were reported on the appellants' grid. The appellants' reported that each garage including the subject property had a size of 600 square feet of building area and the board of review reports that the garages range in size from 611 to 645 square feet of building area with the subject at 656 square feet of building area. The board of review also reports a different basement size for one comparable and the amount of finished basement for the three comparables.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales. DeMoon testified that five of his six comparables are located on the golf course with comparable #1 not on the golf course but across the street from the subject. The comparables were improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,796 to 3,429 square feet of living area. The comparables were built from 1993 to 1998. Each comparable has an unfinished basement, one fireplace and a garage ranging in size from 436 to 765 square feet of building area. The comparables have sites ranging in size from 6,630 to 12,300 square feet of land area. The comparables sold from May 2013 to November 2014 for prices ranging from \$435,000 to \$552,000 or from \$145.69 to \$161.95 per square foot of living area, land included. Based on the evidence and testimony, the board of review requested that the assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the record contains ten comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellants' comparables #1 and #2 along with the board of review's comparable #2 and #3. These sales occurred from June 2012 to August 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the appellants' comparable #4 due to its dissimilar design, quad-level, when compared to the subject's two-story design. The Board gave less weight to the board of review's comparable #1. This comparable is not on the golf course like the subject property. The Board gave less weight to the board of review's comparable #4 and #6 due to their considerably smaller lot size of 6,630 square feet and 6,741 square feet when compared to the subject's 12,502 square feet of land area.

The Board finds the remaining two comparables are more similar to the subject in location, land size, living area, design, features and sold more proximate to the assessment date. Due to these similarities the Board gave these two comparables the most weight. These most similar properties sold in April 2014 and July 2014 for prices of \$470,000 and \$492,000 or \$129.09 and \$151.43 per square foot of living area including land. The subject's assessment reflects a market value of \$465,165 or \$153.01 per square foot of living area including land, which falls below the best comparables on a total market value basis, but above the most similar comparables on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment 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 21, 2020



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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