



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

APPELLANT: Pikor Lukasz
DOCKET NO.: 15-06032.001-R-1
PARCEL NO.: 06-03-120-001

The parties of record before the Property Tax Appeal Board are Pikor Lukasz, 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: \$14,760
IMPR.: \$56,400
TOTAL: \$71,160

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 one-story dwelling of frame exterior construction with 1,467 square feet of living area. The dwelling was constructed in 1954. Features of the home include central air conditioning, a fireplace and a 655 square foot garage. The property has a 15,191 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the overvaluation and inequity argument, the appellant submitted three comparables located within the same neighborhood assessment code as the subject property. The comparables consist of one-story dwellings that were built from 1952 to 1955. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings contain 1,322 or 1,402 square feet of living area and are situated on sites that contain from 9,368 to 17,400 square feet of land area. Comparable #1 sold in September 2014 for \$155,000 or \$117.25 per square foot of living area including land. No sales information was reported for comparables #2 and #3. The

comparables have improvement assessments of \$38,540 and \$51,580 or \$29.15 and \$36.79 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$61,667 which would reflect a market value of approximately \$185,001.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$71,160. The subject's assessment reflects an estimated market value of \$213,694 or \$145.67 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). The subject property has an improvement assessment of \$56,400 or \$38.45 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of one-story dwellings that were built in 1952 or 1960. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 936 to 1,322 square feet of living area and are situated on sites that contain from 7,743 to 22,292 square feet of land area. The comparables sold from November 2012 to June 2015 for prices ranging from \$155,000 to \$199,000 or from \$117.25 to \$190.25 per square foot of living area including land.¹ The comparables have improvement assessments ranging from \$38,540 to \$53,480 or from \$29.15 to \$47.71 per square foot of living area. The board of review submission included the settlement statement for the subject property which sold March 2011 for \$135,000. The submission also included a PTAX-203, Illinois Real Estate Transfer Declaration for a property located at 445 N Douglas Park, Villa Park, Illinois. 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 parties submitted four suggested comparable sales for the Board's consideration with one comparable common to both parties. The Board gave little weight to the board of review's comparable #4 due to its 2012 sale dates, which is less proximate in time to 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 through #3. 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 and features. These properties sold from September 2014 to June 2015 for prices ranging from \$155,000 to \$195,000 or from \$117.25 to \$179.49 per square foot of living area including land. The subject's assessment reflects a market value of \$213,694

¹ Board of review sale #1 was the same comparable as the appellant's sale #1.

or \$145.67 per square foot of living area, including land, which falls above the comparables in terms of overall value and is between the comparables on a per square foot basis. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment is not justified.

The taxpayer also 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 six suggested comparables for the Board's consideration with one comparable common to both parties. The Board finds the appellant's comparables and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, design and features. These comparables had improvement assessments that ranged from \$29.15 to \$47.71 per square foot of living area. The subject's improvement assessment of \$38.45 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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

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

APPELLANT

Pikor Lukasz
303 East Plymouth Street
Villa Park, IL 60181

COUNTY

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