



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

APPELLANT: William Sir  
DOCKET NO.: 15-06076.001-R-1  
PARCEL NO.: 06-11-207-037

The parties of record before the Property Tax Appeal Board are William Sir, the appellant, by attorney Jay D. Kostecki of Kozar Law Office LLC in Elmhurst; 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:** \$59,950  
**IMPR.:** \$126,960  
**TOTAL:** \$186,910

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 is improved with a two-story single-family dwelling of brick and frame or stone exterior construction. The dwelling was built in 1958 and contains 3,169 square feet of living area. Features of the home include a full unfinished basement; central air-conditioning; a fireplace; and a 492-square foot garage. The dwelling is situated on an 8,000-square foot site and located in Elmhurst, York Township, DuPage County.

Attorney Jay D. Kostecki appeared on behalf of the appellant arguing overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales all of which have the same neighborhood code as the subject and are located less than a mile from the subject. The comparables consist of two-story single-family dwellings of brick and frame or stone or frame, aluminum or vinyl exterior construction that are situated on sites ranging from 6,900 to 8,931 square feet of land area. The dwellings were built between

1926 and 1996 and range in size from 1,602 to 2,394 square feet of living area. The comparables have full or partial basements, four with finished areas; central air conditioning; one or two fireplaces; and garages ranging in size from 318 to 572 square feet of building area. The comparables sold from March 2013<sup>1</sup> to July 2015 for prices ranging from \$387,500 to \$515,000 or from \$190.01 to \$241.88 per square foot of living area, including land.

Mr. Kostecki argued that comparable #3 was appellant's best comparable. It is most similar to the subject in land area and square footage although superior to the subject in that it has an additional half bath and finished basement area. Upon questioning by Matthew Rasche, who appeared on behalf of the board of review, Mr. Kostecki conceded that comparable #3 sold for \$207.19 per square foot of living area, including land, or approximately \$25 more per square foot of living area, including land, more than the subject's estimated market value of \$176.94 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$525,000 or \$165.57 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 \$186,910. The subject's assessment reflects a market value of approximately \$560,730 or \$176.94 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

Matthew Rasche called Judy Woldman, Deputy Assessor of York Township, as a witness. In support of its contention of the correct assessment, the board of review submitted information on six comparable sales, one of which was also submitted by the appellant. The comparables all have the same neighborhood code as the subject but their proximity to the subject was not disclosed. The comparables consist two-story single-family dwellings of brick and frame or stone or frame, aluminum or vinyl exterior construction that are situated on sites ranging from 6,960 to 10,546 square feet of land area. The homes were built from 1927 to 1988 and range in size from 1,912 to 3,000 square feet of living area. The comparables have partial basements and a one-car or two-car garage. The board of review did not provide details as to whether the comparables had basement finished areas, central air-conditioning or fireplaces. The comparables sold from October 2012 to September 2015 for prices ranging from \$350,000 to \$740,000 or from \$183.05 to \$260.15 per square foot of living area, including land.

Ms. Woldman testified that appellant's comparable sold for prices ranging from \$190.06 to \$241.89 per square foot, including land, and the board of review comparables range from \$183.05 to \$279.16 per square foot, including land. The subject is assessed at \$176.94 which is a lower rate than any of the comparables submitted by either party.

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

### **Conclusion of Law**

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<sup>1</sup> Appellant's grid erroneously states that its comparable #1 sold in March 2014. The record shows it sold in March 2013 as indicated on the property record card and MLS sheet submitted by the board of review.

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 a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board as one comparable was submitted by both parties. The Board gave less weight to appellant's comparables which are significantly smaller dwellings and vary greatly in age when compared to the subject. Furthermore, the 2013 sales of appellant's comparables #1 and #3 are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board also gave less weight to the 2012 and 2013 sales of board of review comparables #1 and #2 and to board of review comparables #3 and #6 which are smaller dwellings and vary greatly in age when compared to the subject.

The Board finds that board of review comparables #4 and #5, although varying from the subject in age, are the most similar comparables to the subject in location, land area, design, size and most features contained in the record and sold more proximate in time to the subject's January 1, 2016 assessment date. These comparables sold in August and May 2015 for prices of \$715,000 and \$740,000 or \$238.33 and \$250.08 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$560,730 or \$176.94, including land. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the subject's assessment is supported by the most similar comparables contained in the record and a reduction 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(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.

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Chairman



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Member

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Member



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Member

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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: June 18, 2019



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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

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