



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

APPELLANT: Stanley Wyngowski  
DOCKET NO.: 15-06148.001-R-1  
PARCEL NO.: 07-10-308-005

The parties of record before the Property Tax Appeal Board are Stanley Wyngowski, the appellant, by attorney G. Terence Nader, of Schoenberg Finkel Newman & Rosenberg LLC in Chicago; 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:** \$27,940  
**IMPR.:** \$54,380  
**TOTAL:** \$82,320

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 two-story dwelling of frame and brick exterior construction with 1,570 square feet of living area. The dwelling was constructed in 1981. Features of the home include an unfinished basement, central air conditioning and a two-car garage with 378 square feet of building area. The property has a 6,328 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code and from 59 feet to .20 of a mile from the subject property. The comparables were improved with two-story style frame or frame and brick dwellings. The comparables ranged in size from 1,570 to 1,994 square feet of living area and were constructed in 1981 or 1982. Each comparable has a two-car garage

ranging in size from 360 to 420 square feet of building area. Three comparables have central air conditioning. The comparables had improvement assessments that ranged from \$48,420 to \$58,870 or from \$29.52 to \$31.37 per square foot of living area.<sup>1</sup> Based on this evidence, the appellant requested that the improvement assessment be reduced to \$48,293 or \$30.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,320. The subject property has an improvement assessment of \$54,380 or \$34.64 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables were improved two-story style frame or brick and frame dwellings that range in size from 1,200 to 1,584 square feet of living area. The dwellings were constructed in 1981 or 1983. Each comparable has an a one or two-car garage ranging in size from 231 to 409 square feet of building area. Two comparables have an unfinished basement. The grid analysis did not disclose central air conditioning or fireplaces. The comparables had improvement assessments that ranged from \$64,870 to \$82,030 or from \$31.37 to \$35.27 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayers contend 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 eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its larger dwelling size and the board of review's comparable #4 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4 along with the board of review comparables #1, #2 and #3. These comparables are most similar to the subject in location, dwelling size, design, age and features. These comparables had improvement assessments that ranged from \$48,420 to \$55,860 or from \$30.84 to \$35.27 per square foot of living area. The subject's improvement assessment of \$54,380 or \$34.64 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 with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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<sup>1</sup> The appellant's grid analysis incorrectly reported that the improvement assessment for comparable #1 was \$38,870. The evidence shows the comparable has an improvement assessment of \$58,870 or \$29.52 per square foot of living area.

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:

October 20, 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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