



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

APPELLANT: Casimir & Patricia Nacyk  
DOCKET NO.: 15-06363.001-R-1  
PARCEL NO.: 02-14-120-025

The parties of record before the Property Tax Appeal Board are Casimir & Patricia Nacyk, 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:** \$12,010  
**IMPR.:** \$58,280  
**TOTAL:** \$70,290

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 one-story condominium unit of 1,418 square feet of living area in a three-story brick condominium building that was built in 2007. Features of the condominium include central air conditioning and a one-car garage. The property is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted information on eight comparables with both equity and market value data. The comparables consist of condominium units that were built in 1975 or 2007. The units are located in either three-story or five-story condominium buildings. The units range in size from 1,196 to 1,606 square feet of living area.<sup>1</sup> Each comparable has

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<sup>1</sup> The board of review's submission reiterated the appellants' comparable properties, but reported slightly different dwelling sizes for appellants' comparables #3, #4 and #8. On this record, the Board does not find these

central air conditioning and a one-car garage. The comparables have improvement assessments ranging from \$33,450 to \$53,190 or from \$20.83 to \$41.30 per square foot of living area. These comparables sold between July 2014 and June 2015 for prices ranging from \$172,000 to \$225,000 or from \$115.19 to \$165.56 per square foot of living area, including land. As part of the appeal petition, the appellants also reported that the subject property was purchased in February 2015 for \$220,000 or \$155.15 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced improvement assessment of \$47,990 or \$33.84 per square foot of living area or, alternatively, a total reduced assessment of \$60,000 which would reflect a market value of approximately \$180,000 or \$126.94 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 \$70,290. The subject property has an improvement assessment of \$58,280 or \$41.10 per square foot of living area. The subject's assessment also reflects a market value of \$211,144 or \$148.90 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data gathered by the township assessor. The assessor noted the appellants' comparables are brick condominiums, one of which is located in "the older building of Medinah on the Lakes." Given the evidence submitted by both parties, the assessor contends that the subject is correctly assessed.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparables with both equity and sales data; board of review comparables #2, #4 and #5 are the same properties as appellants' comparables #3, #4 and #8, respectively. The comparables consist of condominium units that were built in 2007. The units range in size from 1,332 to 1,513 square feet of living area. Each comparable has central air conditioning and a one-car garage. The comparables have improvement assessments ranging from \$49,250 to \$63,820 or from \$34.94 to \$42.18 per square foot of living area. These comparables sold between May 2014 and March 2015 for prices ranging from \$199,900 to \$240,000 or from \$150.08 to \$158.63 per square foot of living area, including land.

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

### **Conclusion of Law**

The taxpayers contend assessment inequity as a 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.

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discrepancies in dwelling sizes to be dispositive of the equity and/or market value arguments given the preponderance of the evidence in the record.

86 Ill.Admin.Code §1910.65(b). 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 a total of 10 comparables, three of which were presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #6 which was built in 1975 and is substantially larger than the subject condominium unit.

The Board finds the best evidence of assessment equity to be the remaining nine comparable in the record which varying slightly in living area square footage, but have similar ages and amenities. These comparables had improvement assessments that ranged from \$34.94 to \$42.18 per square foot of living area. The subject's improvement assessment of \$41.10 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants 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.

The appellants also 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.

Due to its older age, the Board has given reduced weight to appellants' comparable #6. The Board finds the best evidence of market value to be the remaining nine comparables in the record. These most similar comparables sold for prices ranging from \$141.82 to \$165.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$148.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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



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: March 20, 2018



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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