



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

APPELLANT: Adam Niczyporuk
DOCKET NO.: 16-05725.001-R-1
PARCEL NO.: 05-15-418-012

The parties of record before the Property Tax Appeal Board are Adam Niczyporuk, 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: \$23,890
IMPR.: \$66,950
TOTAL: \$90,840

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 2016 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 split-level dwelling of frame exterior construction that has 1,220 square feet of living area. The dwelling was built in 1980. The home features a partial finished lower level, central air conditioning and a 576 square foot garage. The subject has a 7,545 square foot site. The subject property is located in Milton Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a letter explaining the appeal, a study performed by the National Association of Realtors (hereinafter NAR), an estimate from Redfin.com and an appraisal for the subject property. The NAR study, based on home sales from the Midwest, had a median sale price percentage change of 5.7% through the 2rd quarter of 2016. The appellant argued the subject's 2016 assessment of \$90,840 represents a 60.1% change from 2015 or ten times more than the average value increase in the subject's area.

The subject's Redfin.com. evidence estimated a value for the subject of \$173,366. The appellant's appraisal estimated the subject's market value to be \$150,000 as of October 4, 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$60,120.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$90,840. The subject's assessment reflects an estimated market value of \$272,875 or \$223.67 per square foot of living area including land when applying the 2016 three-year average median level of assessment for DuPage County of 33.29%.

In support of the subject's assessment, the board of review submitted a grid analysis containing four comparable sales. The comparables were located in the same neighborhood code as the subject as determined by the local assessor. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from February 2013 to December 2015 for prices ranging from \$272,500 to \$490,000 or from \$227.08 to \$350.00 per square foot of living area, including land.

Under rebuttal, the appellant disclosed that a final 2015 decision was issued by the Property Tax Appeal Board affirming the subject's 2015 assessment. The appellant reiterated that the subject's 2016 assessment represents a 60.1% change from 2015.

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.

As an initial matter regarding the appellant's argument that the subject's 2016 assessment represents a 60.1% change from 2015, the Board finds that the Property Tax Appeal Board's overvaluation decisions are based on the weight of the market data evidence submitted by the parties, which supports the subject's 2016 assessment. In this appeal, the appellant submitted dated sales evidence or general evidence which could not be analyzed due to the lack of specific data required to support a reduction in the subject's current assessment.

The Board finds the best evidence of market value to be the board of review's comparable sales #2 through #4. These comparables were similar to the subject in location, style, age and features. The comparables also sold proximate in time to the January 1, 2016 assessment date at issue. These most similar comparables sold from July to December 2015 for prices ranging from \$272,500 to \$490,000 or from \$227.08 to \$350.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$272,875 or \$223.67 per square foot of living area, including land, which is within the range of the best comparable sales in this record on a total market value basis and below the range on a per square foot basis. The Board gave less weight to the board of review's remaining comparable due to its sale date occurring greater than 34 months prior to the assessment date at issue. Likewise, the Board gave less weight to the

appellant's appraisal due to its effective date occurring greater than 26 months prior to the assessment date at issue. Finally, the Board gave less weight to the appellant's NAR study and the Redfin.com estimate, as this evidence is too general and does not include specific data as to the sales selected for analysis, which would determine whether the sales were in deed comparable to the subject property. 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(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: December 18, 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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