



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

APPELLANT: Rafal Janik  
DOCKET NO.: 16-06327.001-R-1  
PARCEL NO.: 02-03-101-014

The parties of record before the Property Tax Appeal Board are Rafal Janik, 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:** \$25,220  
**IMPR.:** \$59,440  
**TOTAL:** \$84,660

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 and masonry construction with 1,298 square feet of above grade living area. The dwelling was constructed in 1979. Features of the home include a 689 square foot lower level that is 80% finished, central air conditioning, a fireplace and an attached 2-car garage. The property has a 15,996 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment equity. In partial support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$232,000 as of November 20, 2014.

In further support of the overvaluation argument, the appellant submitted a grid analysis containing four comparable sales that were located from .99 to 1.25 miles from the subject property. Three of the sales were also used in the appellant's appraisal. The comparables were

similar split-level dwellings that ranged in size from 1,248 to 1,753 square feet of above grade living area. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from April 2014 to April 2015 for prices ranging from \$200,000 to \$265,000 or from \$114.09 to \$208.82 per square foot of above grade living area, including land. These same comparables were also used by the appellant to support the assessment equity argument. The appellant did not contest the subject's land assessment. The four properties had improvement assessments ranging from \$52,240 to \$61,070 or from \$29.80 to \$48.91 per square foot of above grade living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$77,333. The requested assessment would reflect a total market value of \$232,022 or \$178.75 per square foot of above grade living area, land included. The request would lower the subject's improvement assessment to \$52,113 or \$40.15 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,660. The subject's assessment reflects a market value of \$254,311 or \$195.93 per square foot of above grade living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$59,440 or \$45.79 per square foot of above grade living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that were located in different neighborhood codes than the subject property. The comparables were similar split-level dwellings that ranged in size from 1,049 to 1,344 square feet of above grade living area. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from April 2014 to September 2015 for prices ranging from \$275,000 to \$327,500 or from \$228.37 to \$263.58 per square foot of above grade living area, including land. These same comparables were also used by the board of review to support the subject's improvement assessment. The four properties had improvement assessments ranging from \$42,750 to \$63,800 or from \$37.30 to \$47.47 per square foot of above grade living area. The board of review's submission revealed that none of the properties submitted by the parties are located within the subject's neighborhood code.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part that 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 appraisal, the Board gave less weight to the value conclusion due to the appraisal's effective date occurring 13 months prior to the January 1, 2016

assessment date at issue. In addition, the comparable sales used in the appraisal had sale dates occurring from June to September 2014, which would be less probative of market value as of the January 1, 2016 assessment date at issue.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2, #3 and #4 due to their sale dates occurring greater than 16 months prior to the January 1, 2016 assessment date at issue. Likewise, the Board gave less weight to the board of review's comparable sales #2 and #3 due to their sale dates occurring greater than 19 months prior to the January 1, 2016 assessment date at issue. The Board finds the best sales in the record were the appellant's comparable sale #1, as well as the board of review's comparable sales #1, #4 and #5. These comparables were most similar to the subject in age, style, size and features. These comparables also sold more proximate in time to the January 1, 2016 assessment date at issue, than did the parties' remaining comparables. The best comparables sold from April to September 2015 for prices ranging from \$236,000 to \$285,000 or from \$189.10 to \$263.58 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$254,311 or \$195.93 per square foot of above grade living area, including land, which falls within the range established by the best comparables in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified based on overvaluation.

As to the appellant's assessment equity argument, the Board finds the parties submitted improvement assessment information for nine comparable properties that were not located in the subject's neighborhood code. The parties' comparables were all similar to the subject in style, size, age and features. The comparables had improvement assessments ranging from \$42,750 to \$63,800 or from \$29.80 to \$48.91 per square foot of above grade living area. The subject's improvement assessment of \$59,440 or \$45.79 per square foot of above grade living area falls within the range established by the improvement comparables in this record. Based on this record the Board finds the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment equity is not appropriate.

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: April 21, 2020



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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