



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

APPELLANT: James Drogosz
DOCKET NO.: 16-06754.001-R-1
PARCEL NO.: 03-18-413-027

The parties of record before the Property Tax Appeal Board are James Drogosz, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$41,750
IMPR.: \$113,380
TOTAL: \$155,130

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 is improved with a two-story dwelling of brick construction with 3,588 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage with 528 square feet of building area. The property is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improve with two-story dwellings brick or brick and frame exterior construction that range in size from 3,056 to 3,885 square feet of living area. The comparables were constructed from 1987 to 1989. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 473 to 731 square feet of building area. The sales occurred from June 2015 to August 2016 for prices ranging from \$372,000 to \$405,000 or from \$104.25 to \$121.73 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for

differences from the subject to arrive at adjusted prices ranging from \$362,545 to \$454,623. The appellant requested the subject's assessment be reduced to \$136,980 to reflect a market value of \$410,981.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,130. The subject's assessment reflects a market value of \$465,996 or \$129.88 per square foot of 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.

In support of its contention of the correct assessment the board of review submitted information provided by the township assessor using eight comparable sales. The comparables were improved with two-story dwellings of brick or frame and brick construction that range in size from 2,358 to 3,364 square feet of living area. The dwellings were built from 1980 to 1997. Each property has similar features to the subject property. The sales occurred from February 2014 to December 2015 for prices ranging from \$320,000 to \$535,000 or from \$127.65 to \$159.04 per square foot of living area, including land.

A copy of the property record card provided by the board of review reported that appellant's comparable #1 sold for a price of \$540,000 or \$139.00 per square foot of living area, including land, which differs from the appellant's evidence reporting the comparable sold for a price of \$450,000 or \$104.25 per square foot of living area.

The appellant's counsel submitted rebuttal comments arguing the board of review comparables should be given less weight due to size and/or the date of sale not being proximate to the assessment date at issue.

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.

The record contains thirteen comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #2, #3, #4, #5, #7 and #8 due to differences from the subject in size. The Board further finds the best evidence associated with the purchase price for appellant's comparable #1 was provided by the board of review disclosing this property sold for \$540,000. The best comparables provided by parties include the appellant's comparables and board of review sales #1 and #6. These properties were like the subject in size, features and age. The comparables sold for prices ranging from \$372,000 to \$540,000 or from \$109.91 to \$159.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$465,996 or \$129.88 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 the assessment of the subject property as established by the board of review is correct and a reduction in the 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

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: January 15, 2019



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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