



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

APPELLANT: Stanislaw Jaroszczak  
DOCKET NO.: 17-01412.001-R-1  
PARCEL NO.: 12-02-33-104-011-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Jaroszczak, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$12,081  
**IMPR.:** \$103,789  
**TOTAL:** \$115,870

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 and vinyl-siding exterior construction with 2,690 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full, partially finished basement, central air conditioning, a fireplace and an attached three-car garage containing 731 square foot garage. The home also features a heated inground swimming pool, gazebo, deck and patio.<sup>1</sup> The property has a 11,931 square foot site and is located in Romeoville, DuPage Township, Will County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, appellant's attorney submitted limited information on four comparable properties located from .04 to .78 of a mile from the subject property, two of

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<sup>1</sup> Some information about the subject property was supplemented by the grid analysis, memorandum and property record card submitted by the board of review.

which have the same neighborhood code as the subject. The comparables consist of one, two-story dwelling and three, part two-story and part one-story dwellings ranging in size from 2,483 to 2,664 square feet of living area and constructed from 1996 to 2007. Three comparables each have a full basement; one comparable has a partial basement and partial crawl space foundation. Each comparable has central air conditioning and an attached two-car garage ranging in size from 440 to 588 square feet of building area. Two comparables each have one fireplace.<sup>2</sup> The sales occurred from February 2016 to May 2017 for prices ranging from \$240,000 to \$287,500 or from \$96.66 to \$109.07 per square foot of living area, land included. Based on these sales, the appellant requested the subject's assessment be reduced to \$86,676, reflecting a market value of \$260,054 or \$96.67 per square foot of living area, land included.

With respect to the assessment equity argument, the appellant provided very limited information on eight comparable properties improved with part two-story and part one-story dwellings ranging in size from 2,466 to 2,792 square feet of living area. The dwellings were constructed from 1992 to 2000 and are located within .25 of a mile from the subject. Each comparable has a full basement. No information was provided regarding basement or exterior finishes or features such as central air conditioning, fireplaces, garage sizes or other amenities. These properties are purportedly located in the same neighborhood as the subject property and have improvement assessments ranging from \$77,430 to \$92,558 or from \$27.73 to \$34.74 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$74,595 or \$27.73 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 \$115,870. The subject's assessment reflects a market value of \$347,749 or \$129.27 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$103,789 or \$38.58 per square foot of living area.

In support of its contention of the correct assessment based on overvaluation, the board of review submitted information on three comparable sales shown on the board of review's grid analysis as comparables #4, #5 and #6. The comparables are located within .20 of a mile of the subject property and have the same neighborhood code as the subject. The dwellings were built from 1992 to 2007 and consist of a raised ranch, a tri-level and a one-story dwelling of brick or brick and vinyl-siding exterior construction that range in size from 1,860 to 2,560 square feet of living area. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 420 to 1,025 square feet of building area. Two of the comparables each have a fireplace. According to the grid analysis and property record cards submitted by the board of review, comparable #4 has an attic with 1,504 square feet of finished area and comparable #6 has a 114 square foot open porch. The sales occurred from June 2014 to February 2016 for prices ranging from \$264,500 to \$335,000 or from \$130.86 to \$143.29 per square foot of living area, land included.

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<sup>2</sup> Appellant's attorney did not disclose salient details such as lot size, exterior construction or basement finish of the comparables presented on the grid analysis. Additional evidence regarding the features of the appellant's comparables was gleaned from evidence submitted by the board of review.

In support of the assessment equity argument, the board of review provided information on three equity comparables, two of which were also submitted by the appellant. The dwellings are located within .25 of a mile of the subject property and have the same neighborhood code as the subject. The comparables are improved with one, part one-story and part two-story dwelling and two, two-story dwellings, all with brick and vinyl-siding exteriors. The dwellings were built in 2000 or 2002 and range in size from 2,646 to 2,695 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one fireplace, and a garage containing 508 or 686 square feet of building area. According to the grid analysis and property record cards submitted by the board of review, comparable #1 has a shed and comparable #3 has a patio. These properties each have an improvement assessments \$100,800 or from \$37.40 to \$38.10 per square foot of living area.

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

Appellant's counsel submitted rebuttal comments indicating that the comparable sales provided by the board of review were not acceptable as they differed in style when compared to the subject and/or sold remote in time to the assessment date at issue and the best comparables in the record were appellant's comparables #1 and #2.

### **Conclusion of Law**

The appellant asserted 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.

The parties submitted seven sales comparables for the Board's consideration. The Board gave less weight to appellant's comparable #4 which differs from the subject in style. The Board also gave less weight to the board of review's comparables which differ from the subject property in style, dwelling size and/or garage size. Further, two of the comparables sold in 2014 or 2015 which is too remote in time to be reflective of the subject's estimated market value as of the January 1, 2017 assessment date at issue.

The Board finds the appellant's comparables #1, #2 and #3 were the most similar comparables to the subject contained in this record. Although these comparables were similar to the subject in location, design, age, size and most features, they lack some of the amenities of the subject property such as a heated, inground swimming pool, three-car garage, deck, patio, and gazebo. These three comparables sold from July 2016 to May 2017 for prices ranging from \$259,000 to \$287,500 or from \$97.56 to \$109.07 per square foot of living area, land included. The subject's 2017 assessment reflects a market value of \$347,749 or \$129.27 per square foot of living area, land included, which falls above the range established by the best comparable sales contained in the record. However, after considering adjustments to the comparables for some differences when compared to the subject such as the three-car garage, heated inground swimming pool,

gazebo and patio, the Property Tax Appeal Board finds that the subject's assessment is justified and no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also contends assessment inequity with respect to the improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and no reduction in the assessment is warranted on the grounds of lack of uniformity.

The parties provided nine equity comparables for consideration by the Board, as appellant's comparables #4 and #6 are the same properties as board of review comparables #2 and #3. The comparables have varying degrees of similarity to the subject but overall were similar in style, size and age. The comparable properties have improvement assessments that range from \$27.73 to \$38.10 per square foot of living area. As the subject property has an improvement assessment of \$38.58 per square foot of living area, which falls slightly above the range established by equity comparables submitted by the parties but seems well-supported given the subject's property's superior amenities, such as the gazebo and heated inground swimming pool. Based on this evidence, the Property Tax Appeal Board finds that a reduction in the subject's improvement 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.



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Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



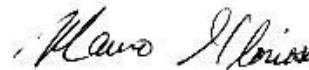
\_\_\_\_\_  
Member

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: July 21, 2020



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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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