



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

APPELLANT: Joseph Niewiadomski  
DOCKET NO.: 17-05030.001-R-1  
PARCEL NO.: 09-20-117-001

The parties of record before the Property Tax Appeal Board are Joseph Niewiadomski, 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:** \$48,430  
**IMPR.:** \$52,040  
**TOTAL:** \$100,470

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 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 consists of a one-story raised ranch dwelling of frame construction with 1,344 square feet of living area. The dwelling was constructed in 1967. Features of the home include a finished basement, central air conditioning and a 520 square foot garage. The property has a 11,561 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within .6 of a mile from the subject property. The comparables consist of one-story ranch, a one-story split-level and two, one-story raised ranch dwellings of frame exterior construction that were constructed from 1962 to 1966. The dwellings range in size from 1,340 to 1,490 square feet of living area and were situated on sites that range in size from 10,019 to 11,326 square feet of land area. Three comparables have

basements with finished area. Each comparable has central air conditioning and a garage ranging in size from 480 to 598 square feet of building area. Three comparables each have a fireplace. The land assessments range from \$40,970 to \$45,870 or \$3.93 or \$4.21 per square foot of land area. The comparables have improvement assessments ranging from \$47,260 to \$53,030 or from \$35.27 to \$36.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,470. The subject property has a land assessment of \$48,430 or \$4.19 per square foot of land area and an improvement assessment of \$52,040 or \$38.72 per square foot of living area.

In response to the appellant's submission, the board of review submitted a detailed spreadsheet, property record cards and a narrative of the appellant's comparables noting differences in features when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted a spreadsheet and property record cards of six equity comparables located within same neighborhood as the subject. The comparables consist of one-story dwellings of frame exterior construction with each containing 1,344 square feet of living area and were situated on sites that range in size from 7,800 to 16,182 square feet of land area. The dwellings were constructed from 1965 to 1967. Each comparable features a basement that 25% to 50% finished. Five comparables have central air conditioning. Three comparables each have a fireplace. Each comparable has a 520 square foot garage. The comparables have land assessments that range from \$37,390 to \$53,830 or from \$3.33 to \$4.89 per square foot of land area and improvement assessments ranging from \$52,220 to \$53,560 or from \$38.91 to \$39.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the assessor failed to justify the subject's building assessment per square foot based on the amenity differences among both parties' comparables. The assessor also failed to address the disparity in land assessments between the subject and both parties' comparables.

### **Conclusion of Law**

The appellant argued assessment inequity as the 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. 86 Ill.Admin.Code §1910.65(b). 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 ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #4 as it lacks a basement when compared to the subject.

The Board gave more weight to the appellant's comparables #1, #2 and #3 along with the board of review comparables as they are more similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$47,260 to \$53,560 or from \$35.59 to \$39.85 per square foot of living area. The subject property has an improvement assessment of \$52,040 or \$38.72 per square foot of living area, which falls within the range established by the best equity comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds and a reduction in the subject's improvement assessment is not justified.

As to the land inequity argument, the Board gave less weight to the board of review comparables #3, #5 and #6 due to their dissimilar land sizes when compared to the subject. The Board gave more weight to the parties' remaining comparables in the record as they are more similar to the subject in land size. These comparables have land assessments ranging from \$3.48 to \$4.21 per square foot of land area. The subject has a land assessment of \$4.19 per square foot of land area which falls within the range established by the most similar comparable sales in the record. Based upon this evidence, the Board finds a reduction in the subject's land assessment is not warranted.

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: September 15, 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**

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

**APPELLANT**

Joseph Niewiadomski  
959 Oxford St  
Downers Grove, IL 60516

**COUNTY**

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187