



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

APPELLANT: Daniel Barabolak  
DOCKET NO.: 17-05120.001-R-1  
PARCEL NO.: 06-13-113-013

The parties of record before the Property Tax Appeal Board are Daniel Barabolak, 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 **a reduction** 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:** \$77,710  
**IMPR.:** \$75,020  
**TOTAL:** \$152,730

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 is improved with a split-level style single family dwelling of brick exterior construction containing 1,975 square feet of living area. The dwelling was built in 1962. Features of the home include a basement that is partially finished, central air conditioning, and a two-car attached garage. The property has a 9,100 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with split-level style dwellings of brick or brick and frame construction that range in size from 1,895 to 2,326 square feet of living area. The dwellings were built from 1957 to 1968. Each home has a basement with three having finished area, central air conditioning and a two-car garage. One comparable has a fireplace as well as a hot tub and generator. These properties have sites ranging in size from 8,119 to 9,100 square feet of land area and are located from .13 to .60 miles from the

subject property. Three comparables have the same assessment neighborhood code as the subject property. The sales occurred from August 2016 to October 2017 for prices ranging from \$438,000 to \$465,000 or from \$193.47 to \$231.13 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$143,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$161,560. The subject's assessment reflects a market value of \$484,728 or \$245.43 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that were identified by the York Township Assessor's Office. The comparables are described as being improved with split-level dwellings of frame and brick or stone exterior construction that range in size from 1,748 to 1,924 square feet of living area. The homes were built from 1959 to 1967. Each comparable is described as having a basement and a two-car attached or detached garage. These properties have sites ranging in size from 6,600 to 8,960 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred in November 2016 or April 2017 for prices ranging from \$440,000 to \$505,000 or from \$240.04 to \$266.13 per square foot of living area, including land.

The board of review requested confirmation of the assessment.

In rebuttal the appellant asserted that board of review comparable #1 had a \$60,000 construction loan taken out in 2013 indicating substantial renovation/remodeling. Additionally, the appellant asserted that comparable #1 is drastically different from the subject in architectural style and a four-bedroom home while the subject has three bedrooms. A photograph of board of review comparable #1 submitted by the appellant depicts a dwelling that is more of a two-story type home than a split-level dwelling. The appellant asserted that the Multiple Listing Service (MLS) listing for board of review comparable #2 indicated that the kitchen was remodeled, solid six panel oak doors were added, and a back-up generator among other items were added to the comparable that are not present at the subject property. The appellant asserted that the MLS listing for board of review comparable #3 indicated this property had a complete renovation. The appellant also contends that board of review comparable #4 is a different architectural style from the subject dwelling and has four bedrooms. A copy of the MLS listing for this property indicated this was a recent rehab.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #1 due to its different style than the subject property and the remodeling the home underwent. Additionally, the Board finds that downward adjustments would be needed for the remaining comparables submitted by the board of review due to rehab or renovations these homes have had which would make them superior to the subject dwelling. The Board gives most weight to the comparable sales submitted by the appellant as they appear to be more like the subject dwelling in condition and features. These most similar comparables sold for prices ranging from \$438,000 to \$465,000 or from \$193.47 to \$231.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$484,728 or \$245.43 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering the comparable sales submitted by both parties, the Board finds a reduction in the subject's assessment is 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: August 18, 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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