



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

APPELLANT: Joseph Kenstavicius
DOCKET NO.: 17-05144.001-R-1
PARCEL NO.: 04-09-209-003

The parties of record before the Property Tax Appeal Board are Joseph Kenstavicius, the appellant, by attorney Dennis D. Koonce in Frankfort; 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: \$23,970
IMPR.: \$51,030
TOTAL: \$75,000

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 two-story dwelling of frame construction with 2,662 square feet of living area. The dwelling was built in 1849. Features of the home include a full basement, central air conditioning, a detached garage with 752 square feet of building area and a carport with 312 square feet of building area. The property has a 10,774 square foot site and is located in West Chicago, Winfield Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased April 12, 2017 for a price of \$175,000 or \$65.74 per square foot of living area, including land. The seller was identified as AGR Group and the appellant indicated the transfer was not between family or related corporations. However, the appellant indicated the property was sold by the owner and was not advertised for sale. The appellant submitted a Closing Disclosure statement indicating a sale price of \$175,000 and a loan amount of \$140,000. The appellant also submitted a copy of a

Multiple Listing Service listing disclosing the subject property had been listed for sale in August 2015 for a price of \$199,900 and was off the market in October 2015. There was also a statement on the Incomplete Checklist returned by the appellant that, "Porcayo + Assoc of West Chicago had listed it but didn't sell. They contacted Kenstavicus before they listed again and he bought it." Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,880. The subject's assessment reflects a market value of \$257,666 or \$96.79 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 improved with two-story dwellings of frame construction that range in size from 2,224 to 2,808 square feet of living area. The homes were built from 1858 to 1898. Each comparable has a basement, two comparables have central air conditioning, one comparable has one fireplace, and three comparables have detached garages ranging in size from 400 to 572 square feet of building area. These properties have sites ranging in size from 7,504 to 10,306 square feet of land area and each has the same assessment neighborhood code as the subject property. The sales occurred from October 2016 to June 2017 for prices ranging from \$220,000 to \$288,000 or from \$94.44 to \$124.01 per square foot of living area, including land. The PTAX-203 Illinois Real Estate Transfer Declarations associated with these sales submitted by the board of review disclosed each property was advertised for sale.

The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property. The transfer declaration indicated the property was advertised for sale and also stated the transaction was an "arms length sale between unrelated parties." The board of review asserted, however, the appellant indicated on the appeal form the property was not advertised for sale and the closing statement does not appear to disclose the payment of a commission to a real estate agent.

The board of review contends the evidence shows that the subject property's assessed market value is a reasonable one.

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 evidence in the record supports a reduction to the subject's assessment.

The Board finds the evidence disclosed the subject property was purchased in April 2017 for a price of \$175,000. The parties to the transaction were not related and the property had previously been listed for sale in August 2015, however, it appears the subject property was not

listed for sale on the open market at the time of its April 2017 purchase. Even though the property was not listed, the Board finds some weight should be given the sale of the subject property based on the marketing history associated with the property. The board of review provided information on four sales. Board of review sales #1 and #4 were most similar to the subject in size and sold for prices of \$255,000 and \$288,000 or for \$94.44 and \$102.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$257,666 or \$96.79 per square foot of living area, including land, which is above the property's August through October 2015 listing price, above the property's April 2017 purchase price and above one of the two most similar comparables in the record provided by the board of review. Based on this record 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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