



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

APPELLANT: Thomas Wujcik  
DOCKET NO.: 17-05670.001-R-1  
PARCEL NO.: 09-36-204-022

The parties of record before the Property Tax Appeal Board are Thomas Wujcik, 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:** \$73,500  
**IMPR.:** \$74,600  
**TOTAL:** \$148,100

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 dwelling of frame exterior construction with 1,590 square feet of living area. The dwelling was constructed in 1974. Features of the dwelling include full basement that is 25% finished, central air conditioning, one fireplace, inground swimming pool and a 600 square foot garage.<sup>1</sup> The property has a 17,710 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted exterior photographs and a grid analysis of three equity comparables that share the same neighborhood code as the subject as assigned by the township assessor. The comparables are described as one-story dwellings of frame or frame and brick exterior construction that were constructed in 1974 or 1975 and range

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<sup>1</sup> Some features of the subject and appellant's comparables were drawn from the evidence presented by the board of review

in size from 1,252 to 1,713 square feet of living area. Each comparable has a partial or a full basement that is 25% or 75% finished, two comparables have central air conditioning and each comparable has one fireplace and a garage ranging in size from 483 to 576 square feet of building area. The comparables have improvement assessments ranging from \$54,810 to \$72,360 or from \$40.66 to \$43.78 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$81,173.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,100. The subject property has an improvement assessment of \$74,600 or \$46.92 per square foot of living area.

In response to the appellant's evidence, the township assessor on behalf of the board of review provided property record cards, a detailed spreadsheet and a narrative of the appellant's comparables noting differences in dwelling size, lot size and features when compared to the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables that share the same neighborhood code as the subject as assigned by the township assessor. The comparables consist of one-story dwellings of frame or frame and brick exterior construction ranging in size from 1,560 to 1,680 square feet of living area. The dwellings were constructed from 1976 to 1979. Each comparable has a partial or a full basement that is 25% or 50% finished, central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 575 square feet of building area. The comparables have improvement assessments ranging from \$71,400 to \$79,040 or from \$45.77 to \$47.05 per square foot of living area. The assessor also provided a location map of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends 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 parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record which are similar to the subject in location, dwelling size, design, age and features, although none of the comparable have an inground swimming pool. The comparables have improvement assessments ranging from \$64,320 to \$79,040 or from \$40.66 to \$47.05 per square

foot of living area. The subject has an improvement assessment of \$74,600 or \$46.92 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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



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



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

Thomas Wujcik  
8224 Park Ave  
Burr Ridge, IL 60527

COUNTY

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