



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

APPELLANT: James & Laura Drogosz
DOCKET NO.: 17-05701.001-R-1
PARCEL NO.: 03-18-413-027

The parties of record before the Property Tax Appeal Board are James & Laura Drogosz, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$45,220
IMPR.: \$104,630
TOTAL: \$149,850

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick construction with 3,588 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage with 528 square feet of building area. The property is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located within .25 of a mile from the subject. The comparables are described as two-story dwellings of brick or brick and frame exterior construction¹ that range in size from 3,056 to 3,885 square feet of living area. The comparables were constructed from 1983 to 1989. Each comparable has an unfinished

¹ Exterior construction and finished basement data were drawn from the board of review evidence as the appellant did not report this information in their evidence.

basement, central air conditioning, one fireplace and a garage ranging in size from 473 to 810 square feet of building area. The sales occurred from January 2016 to June 2017 for prices ranging from \$252,000 to \$440,000 or from \$70.47 to \$132.02 per square foot of living area, including land. Based on this evidence, the appellants 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 \$168,020. The subject's assessment reflects a market value of \$504,110 or \$140.50 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 property record cards and a detailed spreadsheet provided by the township assessor on six comparable sales. The comparables were improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 2,313 to 3,474 square feet of living area. The dwellings were built from 1979 to 2016. Each property has a basement, with one having finished area. Other features of each comparable include central air conditioning, one fireplace and a garage ranging in size from 430 to 768 square feet of building area. The sales occurred from November 2014 to April 2017 for prices ranging from \$370,000 to \$645,800 or from \$154.49 to \$185.90 per square foot of living area, including land.

The assessor also argued appellants' comparable #3 took permits to gut the home in the amount of \$160,000 after the purchase, comparable #4 was a short sale where the Multiple Listing Service sheet asserted the home had structural issues and comparable #5 is located in an inferior neighborhood.

The appellants' counsel submitted rebuttal comments arguing the board of review sales are not comparable to the subject due to the differences in size, age and/or the date of sale not being proximate to the assessment date at issue.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains fourteen comparables submitted by the parties to support their respective positions. The Board gave less weight to the appellants' comparables #1, #3 and #4 due to their smaller dwelling size or condition at the time of sale. The Board also gave less weight to each of the board of review comparables due to their differences in size, age and/or the date of sale not being proximate to the assessment date at issue.

The Board finds the best evidence of the subject's market value to be the five remaining appellants' comparables. These properties have varying degrees of similarity to the subject in size, features and/or age. The comparables sold for prices ranging from \$392,000 to \$440,000 or from \$104.25 to \$132.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$504,110 or \$140.50 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a reduction in the assessment is 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

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