



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

APPELLANT: Christopher & Kimberly Skubic  
DOCKET NO.: 17-05705.001-R-1  
PARCEL NO.: 07-26-217-014

The parties of record before the Property Tax Appeal Board are Christopher & Kimberly Skubic, 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 **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:** \$37,600  
**IMPR.:** \$131,310  
**TOTAL:** \$168,910

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 consists of a two-story dwelling of frame and brick exterior construction with 3,208 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, a fireplace and a 694 square foot three-car garage. The property has a 17,638 square foot site and is located in Naperville, Naperville Township, DuPage County.<sup>1</sup>

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<sup>1</sup> The appellant's grid analysis of the subject and comparables lacked pertinent descriptive data that was drawn from the board of review evidence. In addition, the parties differ as to whether the subject and the appellant's comparables have central air conditioning. The Board finds the best evidence was the property record cards provided by the board of review that disclosed the subject and appellant's comparables do not have central air conditioning.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales located within .5 of a mile from the subject. These comparables are described as two-story dwellings of frame or frame and brick construction built from 1989 to 1993 on sites ranging in size from 10,050 to 16,332 square feet of land area. The dwellings range in size from 2,990 to 3,464 square feet of living area. Features of each comparable include an unfinished basement, a fireplace and a two-car or a three-car garage ranging in size from 420 to 751 square feet of building area. The comparables sold from August 2016 to October 2017 for prices ranging from \$116,435 to \$525,000 or from \$35.91 to \$151.56 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,910. The subject's assessment reflects a market value of \$506,781 or \$157.97 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 response to the appellants' evidence, the board of review submitted property record cards, detailed spreadsheets and a location map of the subject and both parties' comparable sales. The board of review argued appellants' comparables #3, #6 and #7 have two-car garages, comparable #3 was a court ordered sale as part of a divorce settlement that was not advertised for sale per the PTAX-203 Real Estate Transfer Declaration submitted by the board of review and comparable #6 was located on a busy street.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales with the same neighborhood code as the subject and are described as two-story dwellings of frame or frame and brick exterior construction built between 1987 and 1995 on sites ranging in size from 10,125 to 15,352 square feet of land area. The dwellings range in size from 2,981 to 3,340 square feet of living area. Features of each comparable include an unfinished basement, one fireplace and a two-car or a three-car garage ranging in size from 462 to 684 square feet of building area. These comparables sold between May 2015 and June 2017 for prices ranging from \$500,000 to \$522,000 or from \$154.19 to \$174.44 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties provided 13 comparable sales to support their respective positions. The Board gave less weight to the appellants' comparable #3 because it was not an arm's length transaction. The transfer declaration submitted by the board of review disclosed it was a court ordered sale pursuant to a divorce, the parties were related and it was not advertised for sale. The Board gave less weight to appellants' comparables #6 and #7 along with board of review comparables #3, #4 and #5 due to their smaller two-car garages as compared to the subject's larger three-car garage. The Board gave less weight to the board of review comparable #1 based on its dated sale in May 2015 which was less likely to be reflective of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellants' comparable #1, #2, #4 and #5 along with board of review comparables #2 and #6 as they are similar to the subject in location, dwelling size, style, age and features. These comparables sold from October 2016 to October 2017 for prices ranging from \$437,500 to \$525,000 or \$130.64 to \$171.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$506,781 or \$157.97 per square foot of living area, including land, which falls between the range established by the best comparables sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: 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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