



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

APPELLANT: Malgorzata Slonka
DOCKET NO.: 17-05765.001-R-1
PARCEL NO.: 05-02-318-015

The parties of record before the Property Tax Appeal Board are Malgorzata Slonka, 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: \$17,400
IMPR.: \$53,510
TOTAL: \$70,910

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 split-level style dwelling of frame exterior construction with 1,128 square feet of above grade living area. The dwelling was constructed in 1973. Features of the home include a lower-level with partial finish, central air conditioning and a 480 square foot garage. The property has an 8,439 square foot site and is located in Glen Ellyn, Milton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .3 of a mile from the subject property. The comparables are improved with two split-level style dwellings one two-story dwelling and one one-story dwelling of frame, masonry or frame and masonry exterior construction that were constructed from 1916 to 1959. Three comparables have a lower-level or basement with two comparables having a partial finish, three comparables have central air conditioning and three comparables have a garage ranging in size from 315 to 550 square feet of

building area. The dwellings range in size from 1,245 to 2,319 square feet of above grade living area and have sites ranging in size from 7,976 to 15,940 square feet of land area. The appellant reported that the comparables sold from April 2014 to November 2016 for prices ranging from \$190,000 to \$272,500 or from \$101 to \$152 per square foot of above grade living area, land included, rounded. Based on the evidence submitted, the appellant requested a reduction in subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,910. The subject's assessment reflects a market value of \$212,751 or \$188.61 per square foot of above grade 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 six comparable sales located within .33 of a mile from the subject property. The comparables are improved with split-level style dwellings of frame, masonry or frame and masonry exterior construction that were constructed from 1959 to 1972. The comparables each have a lower-level with partial finish, central air conditioning, one comparable has a fireplace and a garage ranging in size from 180 to 462 square feet of building area. The dwellings range in size from 1,008 to 1,458 square feet of above grade living area and have sites ranging in size from 5,553 to 16,167 square feet of land area. The comparables sold from January 2015 to August 2017 for prices ranging from \$210,000 to \$385,000 or from \$208.33 to \$356.48 per square foot of above grade living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to its larger dwelling size when compared to the subject. The Board gives less weight to the appellant's comparables #3 and #4 based on a different design when compared to the subject. The Board gave less weight to the appellant's comparable #2 along with board of review comparables #1, #2 and #3. These sales occurred from January to December 2015, which are dated and is less likely to be indicative of fair market value as of the subject's January 1, 2017 assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #4, #5 and #6. These most similar comparables when compared to the subject in location, dwelling size, design and features sold for prices ranging from \$322,000 to \$385,000 or from \$226.34 to \$356.48 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$212,751 or \$188.61 per square foot of above grade living area,

including land, which is falls below the range established by the best comparable sales in this record. Based on this evidence 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: October 20, 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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