



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

APPELLANT: Malgorzata Slonka
DOCKET NO.: 17-05903.001-R-1
PARCEL NO.: 05-03-411-012

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: \$22,920
IMPR.: \$64,980
TOTAL: \$87,900

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 and masonry exterior construction with 1,532 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full basement,¹ central air conditioning and a one-car garage containing 299 square feet of building area. The property has a 15,118 square foot site and is located in Glen Ellyn, Milton 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 information on three equity

¹ As to the subject dwelling, there is a dispute between the parties concerning basement finished area with the appellant reporting an unfinished basement and the assessing officials reporting 383 square feet of finished basement area. Neither party supplied documentary evidence such as a photograph to support their respective positions. The Board finds this unresolved factual dispute, however, does not prevent a determination of the correct assessment on this record.

comparables, none of which are located in the same neighborhood code assigned by the assessor to the subject property. The comparables consist of one-story dwellings of frame or masonry exterior construction which were built between 1923 and 1955. The homes range in size from 1,430 to 1,840 square feet of living area. Each comparable has a partial unfinished basement. Comparable #3 has central air conditioning and comparables #1 and #2 each have garages of 420 and 528 square feet of building area, respectively. The comparables have improvement assessments ranging from \$53,270 to \$69,940 or from \$37.25 to \$38.01 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$57,470 or \$37.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,900. The subject property has an improvement assessment of \$64,980 or \$42.42 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables each of which are located in the same neighborhood code assigned by the assessor as the subject property and two of which are located on the same street as the subject. The comparables consist of one-story dwellings of masonry exterior construction which were built between 1955 and 1959. The homes range in size from 1,274 to 1,355 square feet of living area. Each comparable has a full or partial basement, one of which has finished area, and each has a garage ranging in size from 280 to 462 square feet of building area. Comparables #1 and #3 each have central air conditioning. The comparables have improvement assessments ranging from \$57,130 to \$60,550 or from \$43.62 to \$45.09 per square foot of living area.

In addition, the board of review reported that the subject property has a rental listing indicating that the kitchen has been updated and the property has an asking rental of \$2,200 per month.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 along with board of review comparable #2 as each of these dwellings do not have central air conditioning like the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #1 and #3 which have varying degrees of similarity to the subject in location, age, size and some features. These comparables had improvement assessments that ranged from \$53,270 to \$60,550 or from \$37.25 to \$45.09 per square foot of living area. The subject's improvement assessment of \$64,980 or \$42.42 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis. As the subject dwelling is larger than each of the best comparables in the record, the Board finds it is logical that the subject's improvement assessment would be higher than these best comparables. After considering adjustments to the comparables for differences when compared to the subject, 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: 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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