



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Alexander Pankow  
DOCKET NO.: 17-05909.001-R-1  
PARCEL NO.: 08-20-201-033

The parties of record before the Property Tax Appeal Board are Alexander Pankow, 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:** \$81,180  
**IMPR.:** \$110,970  
**TOTAL:** \$192,150

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 part two-story and part one-story dwelling of brick and cedar construction with 3,080 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage with 462 square feet of building area. The property has a 24,698 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation and land assessment inequity as the bases of the appeal. In support of this argument the appellant submitted a grid analysis on three comparable sales located in the same subdivision and within three blocks of the subject property. The appellant reported that the comparables have sites of either 12,500 or 12,050 square feet of land area. The comparables are improved with two-story dwellings<sup>1</sup> of brick and cedar or brick and dryvit

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<sup>1</sup> The board of review submitted a grid analysis of the appellant's comparables which depict comparables #1 and #3 are a part two-story and part one-story style dwelling.

exterior construction ranging in size from 3,118 to 3,307 square feet of living area. The dwellings were built in 1996 and 1999. Each comparable has a basement with two comparables having a finished area, central air conditioning, one or two fireplaces and a two-car garage. The comparables sold from September 2015 to June 2016 for prices ranging from \$535,000 to \$569,000 or from \$167.83 to \$176.40 per square foot of living area, land included. The comparables have land assessments of \$76,550 or either \$6.12 or \$6.35 per square foot of land area. Based on this evidence, the appellant 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 \$192,150. The subject's assessment reflects a market value of \$576,508 or \$187.18 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. The subject has a land assessment of \$81,180 or \$3.29 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted a grid analysis on five comparable sales located in the same subdivision and within .30 of a mile from the subject property. Two comparables are located on the same street as the subject property. The comparables have sites ranging in size from 10,326 to 17,000 square feet of land area. The comparables were improved with a part two-story and part one-story dwellings of frame or brick exterior construction ranging in size from 2,824 to 3,372 square foot of living area. The dwellings were built from 1995 to 1998. Each comparable features a basement with one comparable having finished area, central air conditioning, one fireplace and a garage ranging in size from 439 to 660 square feet of building area. The comparables sold from April 2015 to November 2016 for prices ranging from \$601,500 to \$622,500 or from \$184.61 to \$217.78 per square foot of living area, land included. The comparables have land assessments ranging from \$76,500 to \$88,040 or from \$4.50 to \$7.58 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparable #2 because they have a finished basement unlike the subject's unfinished basement. The Board gave less weight to the board of review comparables #4 and #5. These comparables sold in either April or May 2015, which are dated and less 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 appellant's comparable sale #1 along with the board of review comparable sales #1 and #3. These comparables sold proximate in time

to the assessment date at issue and were similar to the subject in location, dwelling size, age design and features. These most similar comparables sold for prices ranging from \$550,000 to \$622,500 or from \$176.40 to \$190.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$576,508 or \$187.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

The taxpayer also contended assessment inequity in the land 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 eight equity comparables for the Board's consideration. The Board finds each of these comparables are inferior to the subject in land size but are located in the subject's subdivision. These comparables had improvement assessments that ranged from \$76,500 to \$88,040 or from \$4.50 to \$7.58 per square foot of living area. The subject's improvement assessment of \$81,180 or \$3.29 per square foot of living area falls within the range on a total land assessment and below the range on a price per square foot basis established by the best comparables in this record. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's 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: \_\_\_\_\_

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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