



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

APPELLANT: Dan Kurcz  
DOCKET NO.: 17-05936.001-R-1  
PARCEL NO.: 09-11-423-025

The parties of record before the Property Tax Appeal Board are Dan Kurcz, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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:** \$ 88,180  
**IMPR.:** \$372,560  
**TOTAL:** \$460,740

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 multi-story dwelling of frame exterior construction with 3,512 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning, two fireplaces and an attached two-car garage. The property has a 10,013 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Beata Goczewski and supervised by Harry Fishman estimating the subject property had a market value of \$1,200,000 as of January 1, 2017. The appraisal report was prepared for a real estate tax appeal.

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<sup>1</sup> The appellant's appraiser described the basement as 80% finished whereas the board of review described the basement as 100% finished.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales located within .6 of a mile from the subject property. The comparables have sites ranging in size from approximately 6,525 to 9,375 square feet of land area. The comparables consist of multi-story dwellings ranging in size from 2,816 to 3,730 square feet of living area. The dwellings are from 1 to 15 years old. Each comparable was described as having a full finished basement with a bathroom, central air conditioning, one or two fireplaces and a two-car garage. The comparables sold from March 2016 to March 2017 for prices ranging from \$1,000,000 to \$1,249,900 or from \$280.35 to \$368.43 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject in land area, age, quality of construction, condition, bathroom count, dwelling size and differing features to arrive at adjusted prices ranging from \$1,137,500 to \$1,211,500. Based on this process, the appraiser arrived at an estimated market value for the subject of \$1,200,000, including land, as of January 1, 2017. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$460,740. The subject's assessment reflects a market value of \$1,382,358 or \$393.61 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 board of review submitted a narrative critiquing the appellant's appraisal report for applying minimal site size adjustments of less than \$10 per square foot even though area land sales as shown by the township assessor bracket \$50 per square foot. In addition, notations were made as to differences in dwelling size, quality of construction, plumbing fixtures, number of fireplaces, basement finish and basement size. Furthermore, the PTAX-203 Illinois Real Estate Transfer Declaration for appraisal sale #1 sets forth a sale price of \$996,000 whereas the appraiser reported this property sold for \$1,000,000. The board of review also provided a map depicting both parties' comparable properties; the map depicts that board of review comparable #3 is located directly across from the subject property.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, three of which are located within the same neighborhood code assigned by the assessor to the subject. Supporting documentation includes copies of property record cards and PTAX-203 Transfer Declarations. The comparables have sites ranging in size from approximately 7,375 to 9,788 square feet of land area. The comparables consist of multi-story dwellings ranging in size from 3,332 to 3,787 square feet of living area. The dwellings are from 1 to 11 years old. Each comparable was described as having a full basement with finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 420 to 660 square feet of building area. The comparables sold from August 2016 to November 2017 for prices ranging from \$1,485,000 to \$1,675,000 or from \$392.13 to \$471.29 per square foot of living area, including land. The board of review also provided data on two vacant land sales depicting sales prices of \$48.40 and \$57.05 per square foot of land area which each sold in September 2016. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted that each of the comparables presented by the board of review consisted of raw/unconfirmed sales data. Contrary to the rebuttal statement, the board of review provided copies of property record cards and PTAX-203 Transfer Declarations for each of the comparables presented. Counsel argued that no adjustments have been made to these properties for market conditions, condition, location, size, age or other relevant factors.

### **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 record contains an appraisal submitted by the appellant utilizing five comparable sales located in close proximity to the subject and five comparables sales were submitted by the board of review, two of which consist of properties on the same street as the sales analyzed within the appellant's appraisal.

Having thoroughly examined the appellant's appraisal report, the Board gives little weight to the value conclusion determined utilizing the sales comparison approach as the appraiser without explanation failed to utilize a recently sold comparable dwelling across the street from the subject, namely, board of review comparable #3. Moreover, the appraiser chose to utilize appraisal sale #2 that is significantly smaller than the subject dwelling. In addition, the record reveals an error in the sale price reported for appraisal sale #1. Given the concerns related to the properties chosen by the appraiser for the sales comparison approach analysis, the Board finds the value conclusion is not a credible or reliable indicator of the subject's estimated market value as of the assessment date.

The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill. App. 3d 207 (2nd Dist. 1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill. App. 3d 9 (5th Dist. 1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. The Board finds there are credible market sales contained in this record. As a consequence of the case law and the finding that the appraisal is not a reliable indicator of value, the most similar raw sales presented in the appraisal will be analyzed along with the best raw sales presented by the board of review.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appraisal sales #1 and #2 due to the questionable sale price data and/or the difference in dwelling size when compared to the subject.

The Property Tax Appeal Board finds the best evidence of market value in the record to be appraisal sales #3, #4 and #5 along with the board of review comparables. These comparables present varying degrees of similarity to the subject dwelling. These comparables sold from March 2016 to November 2017 for prices ranging from \$1,180,000 to \$1,675,000 or from \$316.35 to \$471.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,382,358 or \$393.61 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall value and on a per-square-foot basis. 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:

July 20, 2021



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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