



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

APPELLANT: Mike Filipski
DOCKET NO.: 17-05938.001-R-1
PARCEL NO.: 01-16-304-003

The parties of record before the Property Tax Appeal Board are Mike Filipski, the appellant, by attorney Michael 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: \$55,820
IMPR.: \$91,000
TOTAL: \$146,820

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 exterior construction with 3,093 square feet of living area. The dwelling was constructed in 1966 with an addition built in 1997. Features of the home include a partial basement that is partially finished, central air conditioning, two fireplaces and both an attached 575 square foot garage and a detached 546 square foot garage. The property has a 3.09-acre site and is located in Wayne, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 2.1 to 2.4-miles from the subject. The parcels range in size from .92 to 2.67-acres and have each been improved with a one-story dwelling of frame, brick and frame or brick and cedar exterior construction. The dwellings were built between 1947 and 2000. The homes range in size from 2,774 to 3,699

square feet of living area. One comparable has a full unfinished basement and two comparables each have concrete slab foundations. The dwellings feature central air conditioning, a fireplace and a two-car or a three-car garage. The comparables sold from January 2015 to September 2016 for prices ranging from \$340,000 to \$400,000 or from \$108.14 to \$126.17 per square foot of living area, including land.

When applying the average sale price to the subject, the appellant requests a total assessment of \$119,099 reflecting a market value of \$357,333 or \$115.53 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,820. The subject's assessment reflects a market value of \$440,504 or \$142.42 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 appellant's evidence, the board of review submitted a memorandum prepared by the Wayne Township Assessor's Office. The assessor noted that comparables #1 and #3 each lack a basement; comparable #2 is a newer dwelling in a dissimilar neighborhood; and comparable #3 has living area which is part of a finished attic over the garage.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six comparable sales locate from .75 to 2.37-miles from the subject. The parcels range in size from .92 to 6.89-acres of land area which have each been improved with a one-story dwelling of frame or brick exterior construction. The dwellings were built between 1958 and 1997. The homes range in size from 2,035 to 3,270 square feet of living area and feature full or partial basement, two of which have finished areas. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 1,262 square feet of building area. Comparable #1 also has a stable and a pool. The properties sold between March 2016 and September 2017 for prices ranging from \$340,000 to \$550,000 or from \$136.09 to \$191.04 per square foot of living area, including land. Based on the foregoing argument and evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that board of review comparables #1, #3 and #4 were each located in a different municipality than the subject and thus, the appellant objected to these properties. Appellant further objected to board of review comparables #5 and #6 which sold after the assessment date at issue of January 1, 2017. Given the foregoing objections, the appellant contends that remaining board of review comparable sale #2 supports a reduction in the subject's assessment. In addition, the appellant argued that the sales consist of raw/unconfirmed sales data which lacked supporting documentation.

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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board hereby denies the objections posed by the appellant in rebuttal to the board of review comparable sales. Pursuant to the Board's procedural rules, documentary evidence of recent sales of suggested comparable properties require data on "proximity and lack of distinguishing characteristics of the sales comparables to the subject property." 86 Ill.Admin.Code § 1910.65(c)(4). The Board recognizes that both parties submitted raw/unadjusted comparable sales to support their respective positions which properties were up to 2.4-miles from the subject. Therefore, the Board finds that both parties equally determined that proximity to the subject of up to over 2 miles was sufficient for analysis.

The Board has given reduced weight to appellant's comparables #1 and #3 which differed from the subject by having concrete slab foundations as compared to the subject's partial basement with finished area. The Board has also given reduced weight to board of review comparable #1 which presents a sale price that appears to be an outlier based on other sales in the record and differs from the subject by including amenities of a stable and pool.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #2 through #6 which present varying degrees of similarity to the subject property. These most similar comparables sold between March 2016 and September 2017 for prices ranging from \$340,000 to \$490,000 or from \$108.14 to \$187.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$440,504 or \$142.42 per square foot of living area, including land, which is within the range established by the best comparable sales in this record particularly when giving due consideration to the subject's larger lot size of 3.09-acres when compared to the best comparable sales in the record. Based on this evidence and 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: March 16, 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

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