



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

APPELLANT: Adam Niczyporuk
DOCKET NO.: 18-04622.001-R-1
PARCEL NO.: 05-15-418-012

The parties of record before the Property Tax Appeal Board are Adam Niczyporuk, 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: \$25,830
IMPR.: \$72,410
TOTAL: \$98,240

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 2018 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 is improved with a split-level single-family dwelling of frame construction containing 1,220 square feet of living area. The dwelling was built in 1980. Features of the home include a lower level that is partially finished with 343 square feet of living area and central air conditioning. The property also has a detached two-car garage with 576 square feet of building area. The property has a 7,545 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with raised ranch style dwellings of frame construction with either 1,097 or 1,142 square feet of above ground living area. Each home has a lower level that is partially finished with either 508 or 542 square feet of living area. The dwellings were built in 1977. The appellant reported that each comparable has central air conditioning and a two-car garage. These

properties have improvement assessments of \$53,560 and \$54,200 or \$47.46 and \$48.82 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$60,060 or \$49.23 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,240. The subject property has an improvement assessment of \$72,410 or \$59.35 per square foot of above ground living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables identified by the Milton Township Assessor's Office. The comparables are improved with split-level style dwellings of frame or frame and masonry construction that range in size from 1,116 to 1,252 square feet of above ground living area. Each home was constructed in 1977. Each comparable has a lower level with finished area ranging in size from 140 to 609 square feet. Each comparable has central air conditioning and one comparable has a fireplace. Comparables #1 and #2 have attached garages with 399 and 462 square feet of building area, respectively. Comparables #3 through #6 each have a detached garage ranging in size from 400 to 480 square feet of building area. These properties have improvement assessments ranging from \$74,360 to \$81,180 or from \$61.86 to \$69.62 per square foot of living area.

The board of review submitted a grid analysis and a copy of the property record cards for each of the appellant's comparables disclosing each property has a garage in the basement/lower level and none of the comparables have central air conditioning. The board of review also submitted copies of photographs of the comparables submitted by the parties as well as a map depicting the location of the comparables in relation to the subject property. All the comparables are located in the same neighborhood and near the subject property.

Based on this record the board of review requested the assessment be confirmed.

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 Board finds the best evidence of assessment equity to be board of review comparables #3 through #6. Each of these comparables is improved with a split-level home with a detached garage, similar to the subject's configuration. These comparables are also similar to the subject in age and features with improvement assessments that range from \$75,760 to \$81,180 or from \$62.66 to \$67.65 per square foot of living area. The subject's improvement assessment of \$72,410 or \$59.35 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables as each had a slightly different raised ranch design and an integral-two car garage in the basement in contrast to the subject's split-level design and detached garage. Less weight was given board of review

comparables #1 and #2 as each property has an attached garage whereas the subject has a detached garage. 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.

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:

February 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

AGENCY

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