



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

APPELLANT: Magda & Martin Kurowski
DOCKET NO.: 18-04654.001-R-1
PARCEL NO.: 05-21-215-003

The parties of record before the Property Tax Appeal Board are Magda & Martin Kurowski, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, in Chicago, 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: \$28,540
IMPR.: \$166,840
TOTAL: \$195,380

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a two-story dwelling of frame exterior construction with 2,905 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include a basement with 720 square feet of finished area, central air conditioning, a fireplace and a 525 square foot garage. The property has a 7,025 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted limited information on three equity comparables, one of which is located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story dwellings of frame or frame and masonry

¹ Descriptive details of the subject and appellants' comparables have been drawn, in part, from the analysis and property record cards submitted by the board of review.

exterior construction that were built between 1983 and 2009. The homes range in size from 2,578 to 3,005 square feet of living area. Each comparable has a basement, one of which has 500 square feet of finished area. Each dwelling has central air conditioning, a fireplace and a garage of either 460 or 462 square feet of building area. The properties have improvement assessments ranging from \$129,820 to \$165,830 or from \$48.48 to \$55.18 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$149,113 or \$51.33 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 \$195,380. The subject property has an improvement assessment of \$166,840 or \$57.43 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a memorandum outlining differences between the subject and the appellants' comparable dwellings. Appellants' comparables #1 and #2 are each in different neighborhoods and were each much older than the subject dwelling. The appellants' comparable #3 has an unfinished basement as compared to the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables which all share the same neighborhood code assigned by the assessor to the subject. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction that were built between 2006 and 2012. The homes range in size from 2,420 to 3,096 square feet of living area. Each comparable has a basement, three of which have finished areas ranging in size from 551 to 1,080 square feet. Each dwelling has central air conditioning, a fireplace and a garage of either 462 or 704 square feet of building area. The properties have improvement assessments ranging from \$145,770 to \$182,840 or from \$57.66 to \$60.29 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 due to their substantially older ages when compared to the subject 2006 dwelling. Less weight was given by the Board to board of review comparables #1 and #3 due to smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with board of review comparables #2 and #4. These comparables had improvement assessments that ranged from \$156,360 to \$182,840 or from \$55.18 to \$59.06 per square foot of living area. The subject's improvement assessment of \$166,840 or \$57.43 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellants 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: July 21, 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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