



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

APPELLANT: Wojciech Wolny
DOCKET NO.: 18-04741.001-R-1
PARCEL NO.: 05-12-309-007

The parties of record before the Property Tax Appeal Board are Wojciech Wolny, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$47,240
IMPR.: \$355,100
TOTAL: \$402,340

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 2019 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 construction with 4,334 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a three-car garage. The property has a 14,691 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 28, 2017 for a price of \$1,162,500. The appellant completed Section IV – Recent Sale Data of the appeal identifying the seller as Eric Lekacz and indicated the parties involved in the sale of the subject were not related. The appellant also indicated the subject property was sold through a Realtor and was advertised for sale on the open market through the Multiple Listing Service (MLS) for

137 days. To document the transaction the appellant submitted copies of the Master Statement, the MLS listing sheet and the Listing & Property History Report. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$402,340. The subject's assessment reflects a market value of \$1,208,954 or \$278.95 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review noted the appellant purchased the home in February 2017 for \$1,162,500 and the assessment for 2017 was lowered to that price. The assessment for 2018 was increased by the township equalization factor of 3.83%. The board of review also noted the homeowner took out a permit in the amount of \$50,000 for a kitchen remodel in 2017. A copy of the building permit for the kitchen remodel and a copy of the PTAX-203 Real Estate Transfer Declaration associated with the subject sale were submitted. Based on this evidence, the board of review requests confirmation of the subject's assessment.

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 Board finds the subject property was purchased in February 2017 for a price of \$1,162,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 137 days. In further support of the transaction the appellant submitted copies of the Master Statement, MLS sheet and Listing & Property History Report and the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject. The board of review further provided documentation that a \$50,000 building permit was issued in 2017 for a kitchen remodel after the purchase of the subject property which was unrefuted by the appellant. As a result, the Board finds the subject's recent sale was not reflective of market value as of the January 1, 2018 assessment date as the total of the subject's purchase price plus the additional cost of the kitchen remodel is higher than the subject's market value as reflected by its assessment. Based on this record, 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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