



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

APPELLANT: David Wojczynski  
DOCKET NO.: 18-05237.001-R-1  
PARCEL NO.: 06-36-303-016

The parties of record before the Property Tax Appeal Board are David Wojczynski, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$61,070  
**IMPR.:** \$447,120  
**TOTAL:** \$508,190

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 consists of a part one-story and a part two-story dwelling of masonry exterior construction with 5,266 square feet of living area. The dwelling was constructed in 1968 and the interior was rebuilt in 2008.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, one fireplace, 26'x16' screened porch, outdoor fireplace and kitchen, inground swimming pool built in 2014 and a two-car garage. The property has a 23,613 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within same assessment neighborhood as the subject. The comparables are described as one, two-story and two, part one-story and part two-story dwellings of masonry or

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<sup>1</sup> Descriptive data for the subject was derived from the appellant's and board of review's submissions.

frame and masonry exterior construction that were constructed from 1952 to 1992 and range in size from 3,382 to 4,645 square feet of living area. Each comparable has a basement, with one being partially finished, central air conditioning, two fireplaces, three and one-half or four and one-half baths, and a two-car to a four-car garage. The comparables have improvement assessments ranging from \$203,360 to \$319,500 or from \$60.13 to \$68.90 per square foot of living area. Comparable #1 sold in October 2017 for \$950,000. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$347,222.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$508,190. The subject property has an improvement assessment of \$447,120 or \$84.91 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within the same assessment neighborhood as the subject that was prepared by the township assessor.<sup>2</sup> Board of review comparable #1 and appellant's comparable #1 are the same property. Board of review comparable #2 is described as a ranch style dwelling of brick exterior construction with 3,827 square feet of living area. The dwelling was constructed in 1975. The comparable features a partial basement, three full baths and a two-car garage. The comparable has an improvement assessment of \$179,830 or for \$46.99 per square foot of living area. Comparable #2 sold in November 2017 for \$867,500. The board of review also reported that the subject was purchased in July 2016 for \$1,725,000 and currently has an estimated market value reflected by its assessment of approximately \$1,524,570.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 parties submitted four equity comparables for the Board's consideration, with one comparable common to both parties. The Board finds neither parties' comparables are particularly similar to the subject due to differences in design, dwelling size, age and features. Nevertheless, the Board gave less weight to the board of review comparable #2 which is a ranch style dwelling in contrast to the subject's two-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparables which includes the parties' common comparable even though all have smaller dwelling sizes and less features when compared to the subject. The comparables have improvement assessments

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<sup>2</sup> Comparable #3 is the subject property.

ranging from \$203,360 to \$319,500 or from \$60.13 to \$68.90 per square foot of living area. The subject has an improvement assessment of \$447,120 or \$84.91 per square foot of living area, which falls above the range established by the best comparables in the record but appears to be justified due to the subject's larger dwelling size, superior features and recent remodeling. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified.

As a final point, the record disclosed that two of the four comparables in the record sold for prices well below the purchase price of the subject, suggesting these homes may be inferior to the subject property. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). After an analysis of the assessment data and sales data, the Board finds the appellant did not demonstrate the subject property was being assessed at a substantially higher proportion of market value than the most similar comparables in this record when considering the purchase prices of the comparables and the subject property with their respective assessments.

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 warranted.

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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