



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

APPELLANT: Damian Winiarski
DOCKET NO.: 19-00686.001-R-1
PARCEL NO.: 03-34-300-017

The parties of record before the Property Tax Appeal Board are Damian Winiarski, 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: \$27,050
IMPR.: \$149,890
TOTAL: \$176,940

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 and brick exterior construction with 3,580 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace, an inground swimming pool, an elevator and a garage with 712 square feet of building area.¹ The property has an 11,200 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant completed Section IV – Recent Sale Data indicating the subject was purchased in October 2016 for \$435,000 and that the sale represented an arm’s-length transaction completed through a realtor where the property had been exposed for seven days in the Multiple Listing

¹ The parties differ as to the subject’s dwelling size and basement finish. The Board finds the board of review’s sketch of the subject improvements found in the subject’s property record card to be the most accurate source for the subject’s dwelling size. The Board further finds that the appellant completed Section III – Description of Property of the appeal petition indicating the subject’s basement was unfinished.

Service. In a letter to the Property Tax Appeal Board, the appellant indicated that following the purchase of the subject property, a permit was issued for the addition of an elevator to make the home handicapped accessible to the appellant/owner occupant.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of these arguments, the appellant submitted information on three comparable properties with both sale and equity data. The comparables are located in different neighborhood codes than the subject. The comparables have sites ranging in size from 10,670 to 22,432 square feet of land area and are improved with two-story dwellings of frame and brick exterior construction that range in size from 3,220 to 4,024 square feet of living area. The dwellings were built from 1988 to 1997. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 585 to 682 square feet of building area. The comparables sold from May to September 2019 for prices ranging from \$408,000 to \$497,000 or from \$118.04 to \$143.68 per square foot of living area, land included. The comparables have improvement assessments that range from \$104,440 to \$123,100 or from \$30.59 to \$34.53 per square foot of living area.²

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$153,000. The requested assessment reflects a total market value of \$459,046 or \$128.23 per square foot of living area, land included, when applying the statutory assessment level of 33.33%. The request would lower the subject's improvement assessment to \$125,950 or \$35.18 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 \$176,940. The subject's assessment reflects a market value of \$536,344 or \$149.82 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject, the appellant's three comparables and seven board of review comparable properties with both sale and equity data. Of the board of review's seven comparables, one is located in the same neighborhood code as the subject property. The comparables have sites that range in size from 8,308 to 17,533 square feet of land area and are improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 2,062 to 4,056 square feet of living area. The homes were built from 1997 to 2004. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 410 to 913 square feet of building area. The comparables sold from June 2016 to August 2018 for prices ranging from \$355,000 to \$590,000 or from \$145.46 to \$174.59 per square foot of living area, land included. The comparables have improvement assessments ranging from \$80,110 to \$166,280 or from \$36.82 to \$41.00 per square foot of living area.

² The appellant's grid data was corrected or supplemented with information obtained from the property record cards of the appellant's comparables which were submitted by the board of review.

The board of review submission also included the Parcel History Report for the subject property with sale and permit history. This document identified that permits were issued for an addition to the subject in November 2016, an inground pool in June 2017 and concrete work in August 2017. There were no dollar amounts associated with these permits. Comments from the township assessor's office included on the grid analysis state "The appellant asked for an interior and exterior insp(ection) which was done and more sf (square footage) was found."

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

Conclusion of Law

The appellant contends, in part, 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 ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 which are older in age when compared to the subject property. The Board also gave less weight to board of review comparables #1 and #3 through #7 which have substantially smaller dwelling sizes when compared to the subject. Additionally, board of review comparables #5 and #6 sold in 2016, more than 24 months prior to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #2 even though one of these sales is somewhat dated. These two best comparables are relatively similar to the subject in location, age, dwelling size and some features, but both lack an inground pool and have larger site sizes when compared to the subject. These comparables sold in May 2019 and July 2017 for prices of \$497,000 and \$590,000 or for \$143.68 and \$145.46 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$536,344 or \$149.82 per square foot of living area, including land, which is bracketed by the two best comparables on an overall value basis but is slightly above on a per square foot basis. Given the subject's relatively new inground swimming pool, a slightly higher per square foot value appears to be justified. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The taxpayer also contends assessment inequity as an alternative 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 based on inequity is not warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 which are older in age when compared to the subject property. The Board also gave less weight to the board of review comparables #1 and #3 through #7 which are substantially smaller in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparable #2 which are most similar to the subject in age and dwelling size than other properties in the record. These two comparables have improvement assessments of \$119,450 and \$166,280 or \$34.53 and \$41.00 per square foot of living area, respectively. The subject's improvement assessment of \$149,890 or \$41.87 per square foot of living area is bracketed by the two best equity comparables on an overall basis and just above the per square foot improvement value of the two best equity comparables in the record. Given the subject's inground swimming pool, a higher per square foot improvement assessment appears to be justified. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction based on lack of uniformity, is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: May 18, 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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