



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

APPELLANT: Grzegorz Tasz
DOCKET NO.: 19-02864.001-R-1
PARCEL NO.: 08-04-412-157

The parties of record before the Property Tax Appeal Board are Grzegorz Tasz, 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: \$2,670
IMPR.: \$23,830
TOTAL: \$26,500

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 condominium dwelling with 1,033 square feet of living area. The dwelling was constructed in 1970 and has central air conditioning. The property is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted four comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with condominium dwellings that ranged in size from 1,081 to 1,100 square feet of living area and were built in 1970. The comparables had other features with varying degrees of similarity to the subject. Three of the comparables sold from March 2016 to September 2019 for prices ranging from \$45,000 to \$65,000 or from \$41.17 to \$60.13 per square foot of living area, including land. The four comparables had land assessments of \$2,250 or \$2,830 and

improvement assessments ranging from \$10,893 to \$18,770 or from \$9.97 to \$17.06 per square foot of living area.

Based on this evidence, the appellant requested that the subject's land assessment be increased to \$2,685, the subject's improvement assessment be reduced to \$14,856, so that the subject's total assessment would be lowered to \$17,541.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,500. The subject's assessment reflects a market value of \$80,327 or \$77.76 per square foot of living area, including land, 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. The subject has a land assessment of \$2,670 and an improvement assessment of \$23,830 or \$23.07 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted four comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with condominium dwellings that ranged in size from 1,079 to 1,088 square feet of living area and were built in 1970. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from March 2018 to May 2019 for prices ranging from \$103,000 to \$114,000 or from \$95.28 to \$105.26 per square foot of living area, including land. The comparables had land assessments of \$2,830 and improvement assessments of \$23,760 or from \$21.84 to \$22.02 per square foot of living area.

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

Conclusion of Law

The appellant contends in part that 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 a total of seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its sale occurring greater than 33 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparable sales were similar to the subject in location, age and most features. These sales also sold proximate in time to the January 1, 2019 assessment date at issue. The best comparable sales occurred from March 2018 to September 2019 for prices ranging from \$45,000 to \$114,000 or from \$41.17 to \$105.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$80,327 or \$77.76 per square foot of living area, including land, which falls within the range established by the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is justified based on overvaluation.

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 is not warranted.

The parties submitted a total of eight equity comparables for the Board's consideration. The Board finds that the parties' comparables were similar to the subject in location and had land assessments of \$2,250 or \$2,830. The subject's land assessment of \$2,670 falls between the land assessments of the comparables in this record, and therefore, no change in the subject's land assessment is warranted.

As to the subject's improvement assessment, the Board finds that the parties' comparables were all similar to the subject in location, age and most features. However, all of the comparables were slightly larger than the subject. Nevertheless, the comparables had improvement assessments ranging from \$10,893 to \$23,760 or from \$9.97 to \$22.02 per square foot of living area. The subject's improvement assessment of \$23,830 or \$23.07 per square foot of living area falls slightly above the range established by the equity comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their slightly larger sizes, the Board finds the subject's slightly higher improvement assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's slightly higher per square foot improvement assessment is justified given its slightly smaller size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists 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: April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Grzegorz Tasz
113 Crest Avenue
ELk Grove Village, IL 60007

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187