



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

APPELLANT: Richard Kujawa
DOCKET NO.: 19-03758.001-R-1
PARCEL NO.: 05-14-406-020

The parties of record before the Property Tax Appeal Board are Richard Kujawa, 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: \$35,440
IMPR.: \$179,920
TOTAL: \$215,360

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 exterior construction with 2,312 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 588 square foot garage. The property has a 10,608 square foot site and is located in Glen Ellyn, Milton 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 eight equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,257 to 2,842 square feet of living area. The dwellings were built from 1972 to 1982. The comparables each have a basement with finished area, central air conditioning, a fireplace and a garage that ranges in size from 400 to 572 square feet of building

area. Two comparables have three-season rooms, one comparable has an inground swimming pool and one comparable reportedly had a full gut rehab. The comparables have improvement assessments that range from \$140,880 to \$174,510 or from \$61.31 to \$68.10 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$146,665 or \$63.44 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 \$215,360. The subject property has an improvement assessment of \$179,920 or \$77.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a grid analysis reiterating the appellant's comparables and included information on nine additional equity comparables located within the same assessment neighborhood code as the subject property. The nine additional comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,942 to 2,609 square feet of living area. The dwellings were built from 1947 to 1979. The comparables each have a basement with finished area, central air conditioning, one or two fireplaces and a garage that ranges in size from 288 to 546 square feet of building area. The comparables have improvement assessments that range from \$181,070 to \$222,920 or from \$80.67 to \$93.24 per square foot of living area. The assessor also provided a map that shows the location of both parties' comparables in relation to the subject property. The board of review asserted that the appellant's comparable homes are a lesser condition, desirability, and utility in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the assessing officials claim that the subject home is "more desirable" or in "better condition" than the appellant's comparable homes is simply false. The appellant asserted that the subject property is located on a main thoroughfare that is used as a cut through to access many streets throughout town. The appellant reiterated and described his comparables, as well as the board of review comparables. The appellant critiqued the board of review comparables and argued that one comparable is zoned in a different elementary school district and three of the homes are new sales and should not be used as comparables. The Board finds the appellant's response regarding the sales data provided in the board of review evidence is not responsive to the appellant's improvement assessment inequity argument.

Conclusion of Law

The taxpayer 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 record contains a total of 17 suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #4 and #8 due to their larger dwelling sizes when compared to the subject. Furthermore, appellant's comparable #8 has an inground swimming pool, unlike the subject. The Board gives reduced weight to board of review comparables #3, #4, #5 and #7 as the dwellings are considerably older in age and/or dissimilar in size when compared to the subject dwelling. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments that range from \$140,880 to \$216,420 or from \$62.29 to \$87.06 per square foot of living area. The subject's improvement assessment of \$179,920 or \$77.82 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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 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 presented.

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: January 18, 2022



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

Richard Kujawa
740 Fairview Avenue
Glen Ellyn, IL 60137

COUNTY

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