



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

APPELLANT: Brian Chmiel
DOCKET NO.: 19-03827.001-R-1
PARCEL NO.: 05-29-402-011

The parties of record before the Property Tax Appeal Board are Brian Chmiel, 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: \$ 42,410
IMPR.: \$126,800
TOTAL: \$169,210

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 masonry exterior construction with 2,632-square feet of living area. The dwelling was constructed in 1985. Features include a 1,148 square foot basement with 550 square feet of finished area, central air conditioning, a fireplace, and enclosed porch and a 506-square foot attached garage. The subject property has a 12,025-square foot site. The subject property is located in Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis of three comparable sales located within .6 of a mile from the subject. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction that were built in 1980 or 1981. The dwellings were reported to range in size from 2,554 to 2,714 square feet of living area and are situated on lots that have from 10,802 to 13,504 square feet of land area. The comparables were reported to have partial 800 square foot basements, two of which have 640 square feet of finished area. Other features include central air

conditioning, a fireplace and a garage that have 230 square feet of building area. The comparables sold from May to October of 2019 for prices ranging from \$400,000 to \$450,000 or from \$147.38 to \$176.19 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,210. The subject's assessment reflects an estimated market value of \$512,913 or \$194.88 per square foot of living area including land when applying the 2019 three-year average median level of assessment for DuPage County of 32.99%.

With respect to the evidence submitted by the appellant, the board of review pointed out the appellant used inaccurate descriptive information for the subject and comparables. The subject contains 2,632 square feet of living area, has a 1,148 square foot basement with 550 square feet of finished area and a 506 square foot garage; comparable #1 contains 2,730 square feet of living area, has a 1,134 square foot unfinished basement and a 420 square foot garage; comparable #2 has a 1,133 square foot unfinished basement and a 441 square foot garage; and comparable #3 has a 1,093 square foot unfinished basement and a 407 square foot garage. The board of review submitted property record cards for the subject and comparables in support of the correct descriptive information.

In support of the subject's assessment, the board of review submitted three comparable sales located within .52 of a mile from the subject. The comparables consist of two-story dwellings of frame and masonry exterior construction that were built from 1982 to 1987. The dwellings range in size from 2,616 to 2,728 square feet of living area and are situated on lots that range in size from 10,679 to 14,184 square feet of land area. The comparables have basements that range in size from 1,086 to 1,440 square feet with each comparable having finished area ranging from 543 to 1,200 square feet of finished area. Other features include central air conditioning, a fireplace and a garage that range in size from 440 to 506 square feet of building area. The comparables sold from May 2017 to July 2018 for prices ranging from \$510,000 to \$570,000 or from \$193.92 to \$217.89 per square foot of living area including land. Based on this evidence, the board of review requested 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 no reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables due to the fact they each have an unfinished basement, unlike the subject. The Board also gave less weight to board of review comparable #2 because it sold in 2017, which is somewhat dated in relation to the subject's January 1, 2019 assessment to be considered a reliable indicator of market value.

The Board finds the remaining two comparable sales submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold in March and July of 2018 for prices of \$510,000 and \$570,000 or \$193.92 and \$217.89 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$512,913 or \$194.88 per square foot of living area including land, which falls between the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction is 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: November 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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