



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

APPELLANT: Carol Snyder
DOCKET NO.: 19-05321.001-R-1
PARCEL NO.: 03-35-302-022

The parties of record before the Property Tax Appeal Board are Carol Snyder, the appellant, by attorney Andrew S. Dziuk of Andrew Dziuk, Esq. 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: \$54,950
IMPR.: \$182,760
TOTAL: \$237,710

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 is improved with a two-story single-family dwelling of frame and brick exterior construction. The dwelling was built in 2003 and contains 3,374 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and a 451-square foot garage. The dwelling is situated on a 7,791-square foot site and located in Elmhurst, Addison Township, DuPage County.

Attorney Andrew S. Dziuk appeared on behalf of the appellant arguing overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within three to five blocks of the subject. The comparables consist of two-story single-family dwellings of brick or brick and frame exterior construction that are situated on sites ranging from 7,260 to 9,250 square feet of land area. The dwellings were built between 2001 and 2006 and range in size from 2,930 to 3,837 square feet of living area. The

comparables have a full or partial basement, four of which have finished area. The dwellings also feature central air conditioning and a garage ranging in size from 438 to 551 square feet of building area. Four of the comparables each have a fireplace. The comparables sold from January 2016 to June 2019 for prices ranging from \$460,000 to \$732,000 or from \$157.00 to \$200.83 per square foot of living area, including land.

Mr. Kostecki argued that his comparables were all built within three years of the subject property, were all within 300 square feet of the subject's dwelling size and all had garages that were similar in size to the subject's garage. Four of the five comparables had brick and frame exteriors, like the subject. He pointed out that each of the comparables had an additional full bathroom or half bathroom than the subject and four of the five comparables had finished basement area, dissimilar to the subject. Carl Peterson, who appeared on behalf of the board of review, asked Mr. Dziuk who had chosen the appellant's comparables. Dziuk testified that he had chosen them himself and that he was an attorney with eight years of experience in doing tax appeal cases throughout the state of Illinois.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$617,360 or \$182.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,710. The subject's assessment reflects a market value of approximately \$713,201 or \$211.38 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

Carl Peterson called Donna Castiglia as a witness. Ms. Castiglia testified that she had been employed at the Addison Township Assessor's Office for 14 years, has had her CIAO since 2010 and has completed all of the required continuing education for that designation. In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales, with comparables #5 and #6 being different sales of the same property. Ms. Castiglia testified that she was familiar with the subject and had chosen the board of review comparables. The comparables all have the same neighborhood code as the subject and are located in close proximity thereto as depicted on a map submitted with the board of review's evidence. The comparables consist of two-story single-family dwellings of frame, brick, or frame and brick exterior construction that are situated on sites ranging from approximately 7,980 to 9,660 square feet of land area. The homes were built from 2001 to 2010 and range in size from 3,095 to 3,492 square feet of living area. The comparables each have a full basement, two of which have finished area, central air-conditioning, one fireplace and a garage ranging in size from 393 to 517 square feet of building area. The comparables sold from January 2017 to May 2019 for prices ranging from \$725,000 to \$820,000 or from \$208.19 to \$264.94 per square foot of living area, including land.

Ms. Castiglia testified that appellant's comparables and the board of review comparables range from \$157.00 to \$264.94 per square foot, including land. The subject, which is assessed at \$211.38 per square foot, including land, falls within the range of all of the comparables submitted by the parties.

Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #3, #4 and #5 as their 2016 sales are dated relative to the January 1, 2019 assessment date at issue.

The Board finds the remaining nine comparable sales are similar to the subject in location, age, design, size and most features and sold more proximate in time to the subject's January 1, 2019 assessment date. These comparables sold from January 2017 to June 2019 for prices ranging from \$610,000 to \$820,000 or from \$179.89 to \$264.94 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$713,201 or \$211.38, including land. After considering any adjustments to the comparables for differences from the subject in basement finish and other features, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: July 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

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