



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

APPELLANT: Dagmara Kamionka
DOCKET NO.: 19-05862.001-R-1
PARCEL NO.: 05-22-410-002

The parties of record before the Property Tax Appeal Board are Dagmara Kamionka, 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: \$37,860
IMPR.: \$150,470
TOTAL: \$188,330

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 2,538 square feet of living area. The dwelling was originally constructed as a one-story in 1959 and remodeled in 2017. First and second floor additions were completed in 2018. Features of the home include an unfinished basement, central air conditioning, and a two-car garage with 576 square feet of building area. The property has a site that contains approximately 20,773 square feet of land area and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$390,000 as of April 4, 2020. The appraisal was prepared by Rafal Scharf, a State of Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to provide an opinion of market value for the subject property. The

appraiser performed an exterior inspection of the subject property and described the subject as being in good condition.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located from .25 to .85 miles from the subject. The comparables are described as "Contemporary" or "Colonial" dwellings ranging in size from 1,674 to 2,354 square feet of living area. The properties range in age from 51 to 56 years old and are situated on sites with 10,890 or 20,909 square feet of land area. One comparable has a basement. Each comparable has central air conditioning and a two-car garage. The comparables sold from June to December 2019 for prices ranging from \$334,500 to \$390,000 or from \$161.43 to \$232.97 per square foot of living area, including land. The appraiser adjusted the comparables for differences in site size, quality of construction, bathroom count, gross living area, basement size, basement finish and/or other features. After applying adjustments to the comparables for differences from the subject, the comparables had adjusted prices ranging from \$367,000 to \$442,500. Based on the adjusted sales, the appraiser estimated the subject had a market value of \$390,000.

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 \$188,330. The subject's assessment reflects an estimated market value of \$570,870 or \$224.93 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%.

In response to the appeal, the board of review submitted property record cards, a detailed spreadsheet, and PTAX 203 real estate transfer declarations for each of the appellant's appraisal comparables that was prepared by the township assessor. The board of review's evidence indicates appraisal comparable #1 is a raised ranch and appraisal comparable #3 has 3,349 square feet of living area which was unrefuted by the appellant. A comparable map displaying the locations of both parties' comparables in relation to the subject was also submitted. The assessor further noted the appraiser did not adjust the comparables for age or location.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from .22 to 1.45 miles from the subject. Comparables #1 and #2 were built in 2004 and 2017, respectively. The assessor noted comparable #3 was originally constructed as a 1,101 square foot ranch that was built in 1951 and has a full second floor addition completed in 2018. The dwellings range in size from 2,492 to 3,417 square feet of living area and are situated on sites that range in size from 7,503 to 20,780 square feet of land area. The comparables have basements, with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 380 to 691 square feet of building area. Two comparables each have a fireplace. The comparables sold from March 2017 to April 2019 for prices ranging from \$660,000 to \$817,000 or from \$193.15 to \$295.27 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 a reduction in the subject's assessment is not warranted.

The Board gives less weight to the appraiser's conclusion of value as the date of valuation was 16 months after the January 1, 2019, assessment date; therefore, it is less likely to be reflective of market value. Furthermore, comparable #1 is dissimilar in style and all comparables are older in terms of effective age when compared to the subject. The appraiser reported incorrect gross living area for comparable #2 and failed to mention that the subject was remodeled in 2017 and had additions completed in 2018 which further detracts from the credibility of the appraisal.

The Board also gives less weight to board of review comparable #1 which sold 21 months prior to the January 1, 2019, assessment date, thus, less likely to be reflective of market value.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3 which sold proximate in time to the assessment date at issue and are more similar to the subject in effective age, dwelling size and features. Moreover, board of review comparable #2 was originally constructed as a one-story home that had a full second floor addition that was completed in 2018 similar to the subject. These properties sold in April and March 2019 for prices of \$675,000 and \$817,000 or for \$270.87 and \$295.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,870 or \$224.93 per square foot of living area, land included which is considerably less than the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in subject's assessment is warranted based on overvaluation.

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 19, 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

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