



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

APPELLANT: Julita Kocinski
DOCKET NO.: 19-06639.001-R-1
PARCEL NO.: 06-14-112-002

The parties of record before the Property Tax Appeal Board are Julita Kocinski, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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: \$66,270
IMPR.: \$80,290
TOTAL: \$146,560

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 split-level design dwelling¹ of frame and brick exterior construction with 1,821 square feet of living area. The dwelling was constructed in 1973 and is approximately 46 years old. Features of the home include a finished lower level, central air conditioning, a fireplace and a detached two-car garage. The property has an approximately 7,000 square foot site and is located in Elmhurst, York 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 \$376,000,

¹ Despite that appellant's counsel's brief states the home is a split-level dwelling, the appellant's appraiser describes the dwelling both as a two-story and a tri-level dwelling. Despite that the assessing officials characterize the home as split level in its memoranda, the subject's schematic drawing on the property record card references the home as a tri-level in multiple instances.

including land, as of January 1, 2019. The appraisal was prepared by Gregory Khorolinsky, a Certified Residential Real Estate Appraiser. The appraiser described the subject property as having an effective age of 20 years.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within .74 of a mile from the subject. The comparables are improved with either American 4-SQ, Cape Cod or Colonial style dwellings that range in size from 1,816 to 1,871 square feet of living area. The dwellings range in age from 68 to 71 years old. Each comparable has a full finished basement, central air conditioning and either a one-car or a two-car garage. Appraisal sale #2 has a fireplace. The appraisal contains a map depicting the location of the comparables with reference to the subject property. The sales occurred from February to June 2018 for prices ranging from \$375,000 to \$385,000 or from \$205.77 to \$209.25 per square foot of living area, including land. The appraiser made adjustments to comparable #3 for sales or financing concessions and to comparables #1 and #3 for age along with adjustments for full basements, finished area and/or other amenities when compared to the subject. Through this process Khorolinsky arrived at adjusted prices ranging from \$369,500 to \$384,000 or from \$203.47 to \$206.59 per square foot of living area, including land. Based on this data, the appraiser arrived at an estimated market value of \$376,000 or \$206.48 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,560. The subject's assessment reflects a market value of \$444,256 or \$243.96 per square foot of living area, land included, 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.

In a memorandum, the York Township Assessor's Office criticizes the appraiser's characterization of the subject dwelling which is reportedly a split-level home. Furthermore, the assessor's office contends that there were 60 sales that occurred in the subject's assessment neighborhood code from 2017 to 2019. In addition, the assessor provided documentation establishing that appraisal sale #1 resold in April 2019 for \$595,000 after the March 2018 sale reported by Khorolinsky for \$375,000. Furthermore, the comparables utilized by the appraiser consist of 2-story and 1.5-story dwellings which differ from the subject described alternatively as a split-level or a tri-level. Lastly, the assessor noted differences in area neighborhoods presented by the appraiser in light of school districts which the assessor contends impacts values.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a spreadsheet with information on five comparable sales located in the same assessment neighborhood code as the subject along with underlying property record cards. The comparables are improved with split-level style dwellings of frame and brick exterior construction that range in size from 1,799 to 1,895 square feet of living area. The comparables were constructed from 1958 to 1962. Each comparable has a basement/lower level and a two-car garage. Based on the applicable property record cards, three of the comparables feature central air conditioning. The assessor also provided a map depicting the location of both parties' comparables in relation to the subject property which shows the board of review comparables are

closer in proximity to the subject. The sales occurred from January to July 2018 for prices ranging from \$435,000 to \$599,000 or from \$233.42 to \$326.79 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a six-page written rebuttal with supporting documentation, counsel for the appellant noted that the board of review presented unadjusted raw sales lacking documentary support in the form of listing data. With this rebuttal filing, appellant's counsel supplied copies of the Multiple Listing Service (MLS) data sheets for the board of review comparables #1 through #4 along with remarks in the brief highlighting updates, number of bathrooms, bedrooms and similar remarks.

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 finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$376,000, however, the Board finds the comparable sales utilized in the appraisal differed in design/story height and/or were located outside of the subject's immediate neighborhood when more recent similar sales within the subject's neighborhood were clearly available. These errors detract from the appraisal's reliability as a valid indicator of the subject's estimated market value as of January 1, 2019. Due to the utilization of poor comparable sales in the sales comparison approach of Khorolinsky's appraisal, the Board finds that it cannot rely upon the appraisal's opinion of value and will instead examine the raw sales data submitted by both parties.

The Board has given little weight to the three sales contained in the appellant's appraisal report due to differences in design/story height, age and/or location. The Board has also given reduced weight to board of review sales #2 and #5 which lack air conditioning, which is a feature of the subject dwelling.

The Board finds the most similar sales comparables on this record are board of review sales #1, #3 and #4 which are similar to the subject in design/story height, size and exterior construction. These three comparables sold from January to July 2018 for prices ranging from \$440,000 to \$599,000 or from \$233.42 to \$326.79 per square foot of living area, land included. The subject has an estimated market value based on its assessment of \$444,256 or \$243.96 per square foot of living area, including land, which is within the range of the most similar comparable sales on this record both in terms of overall value and on a per-square-foot basis, despite the fact that the subject dwelling is newer than each of these most similar comparable sales. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject is not overvalued and a reduction in the subject's assessment is not justified on this record.

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:

May 17, 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

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