



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

APPELLANT: Piotr & Anna Blaszczyk
DOCKET NO.: 19-06710.001-R-1
PARCEL NO.: 02-11-411-004

The parties of record before the Property Tax Appeal Board are Piotr & Anna Blaszczyk, the appellants; 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: \$37,970
IMPR.: \$272,940
TOTAL: \$310,910

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of stucco exterior with 5,679 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partially finished basement, central air conditioning, a fireplace, an attached 3-car garage with 600 square feet of building area and an inground swimming pool. The property has a site measuring approximately 23,218 square feet and is located in Medinah, Bloomingdale Township, Lake County.

The appellants contend assessment inequity with respect to the land and the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located from 2 blocks to 2.6 miles from the subject and each is located in a different subdivision than the subject property. The comparables consist of 2-story dwellings of brick or brick and stucco exteriors that range in size from 5,355 to 6,443 square feet of living

area. The homes were built from 1953 to 1994.¹ Three comparables each feature an unfinished basement. Each comparable has central air conditioning, one or three fireplaces, and a 3-car, 3.5-car or a 4-car garage. The comparables have land assessments ranging from \$26,720 to \$63,540 or from \$.84 to \$1.85 per square foot of land area, and improvement assessments that range from \$154,350 to \$195,870 or from \$26.92 to \$32.84 per square foot of living area. Based on this evidence, the appellants requested the subject's land and improvement assessments be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$310,910.² The subject property has a land assessment of \$37,970 or \$1.64 per square foot of land area and an improvement assessment of \$272,940 or \$48.06 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, three of which are located in the same subdivision as the subject property. The comparables consist of 2-story dwellings with masonry exteriors that range in size from 4,770 to 6,137 square feet of living area. The homes were built from 2001 to 2010. Each comparable features a partially finished basement, central air conditioning, one or two fireplaces, and an attached 3-car or a 4-car garage. The comparables have land assessments ranging from \$38,600 to \$54,810 or from \$1.52 to \$3.03 per square foot of land area, and improvement assessments that range from \$279,790 to \$312,100 or from \$50.86 to \$58.66 per square foot of living area. The board of review also submitted a narrative critiquing the appellant's comparables. Based on this evidence and argument, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayers contend assessment inequity with respect to the land and the improvement 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 appellants did not meet this burden of proof and a reduction in the subject's land and improvement assessment is not warranted.

The parties submitted a total of eight equity comparables for the Board's consideration with varying degrees of similarity to the subject. The Board gave reduced weight to appellants' comparables and board of review comparable #4 based on their locations outside the subject's subdivision. Additionally, appellants' comparable #4 lacks a basement foundation, dissimilar to

¹ Some descriptive information was drawn from the property record cards that were submitted by the board of review.

² The Board of Review Notes on Appeal reflect different assessment amounts for the subject's land, improvement and total than the assessment amounts contained in the subject's property record card. The Board finds that the more accurate information regarding the subject's assessment amounts is the subject's property record card which contains details and other descriptive information about the subject property.

the subject's partially finished basement and appellants' comparables #2 and #4 are significantly larger in dwelling size compared to the subject dwelling. The Board also gave less weight to board of review comparable #3 based on its significantly smaller dwelling size relative to the subject.

The Board finds the best evidence of equity in assessment to be board of review comparables #1 and #2 which are located in the same subdivision as the subject and are overall most similar to the subject in dwelling size and most features. However, each of these comparables are newer in age compared to the subject, and neither comparable has an inground swimming pool which is a feature of the subject property, suggesting that adjustments should be considered to these comparables in order to make them more equivalent to the subject. The two best comparables in the record have land assessments of \$44,060 and \$54,810 or \$1.68 and \$2.49 per square foot of land area, and improvement assessments of \$296,950 and \$285,870 or \$52.46 and \$55.24 per square foot of living area, respectively. The subject's land assessment of \$37,970 or \$1.64 per square foot of land area and an improvement assessment of \$272,940 or \$48.06 per square foot of living area is less than the two best equity comparables in this record both on an overall assessment basis and on a per square foot basis.

Moreover, as to the appellants' land assessment, the Board finds that the only three comparables in this record that are located in the same subdivision as the subject property are better indicators of assessment equity than the remaining comparables which are located outside the subject's subdivision. Each of these three comparables has a land assessment that is higher on an overall basis and on a per square foot basis than the subject's land assessment.

After considering adjustments to the two best comparables in this record for age and other differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's land and improvement assessments 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: June 21, 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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