



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

APPELLANT: Andzrej & Jadwiga Kalski
DOCKET NO.: 19-06750.001-R-1
PARCEL NO.: 05-34-206-023

The parties of record before the Property Tax Appeal Board are Andzrej & Jadwiga Kalski, 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: \$ 29,020
IMPR.: \$100,380
TOTAL: \$129,400

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 split-level single-family dwelling of brick and wood exterior construction with 2,064 square feet of living area. The dwelling was constructed in 1957 and is approximately 62 years old. Features of the home include a basement and a lower level with 432 square feet of finished area. Features include central air conditioning, a fireplace and a two-car garage containing 552 square feet of building area. The property has an approximately 19,943 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a brief and a grid analysis with information on four comparable sales along with township assessor property printouts for each and a Zillow® listing for comparable #4. In the brief, the appellants contends that several homes in the subject's area have been flipped shortly after purchase for much higher sales prices. In addition, the appellants contend that the

subject's 2019 revaluation raising the subject home by 20% from tax year 2018 seems excessive given that other area dwellings either decreased or increased by less than 5%.

In the Section V grid analysis, the appellants report the comparable parcels range in size from 17,042 to 18,014 square feet of land area improved with split-level dwellings of brick and wood siding exterior construction. The homes range in age from 58 to 63 years old and range in size from 1,300 to 1,875 square feet of living area.¹ Each comparable has a basement/lower level with finished area. Features include central air conditioning, a fireplace and a garage ranging in size from 440 to 520 square feet of building area. The comparables sold from October 2017 to March 2019 for prices ranging from \$213,560 to \$310,000 or from \$113.90 to \$178.16 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$114,340 which would reflect a market value of \$343,054 or \$166.21 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,400. The subject's assessment reflects a market value of \$392,240 or \$190.04 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 response to the appellants' evidence, the board of review supplied a memorandum written by the Milton Township Assessor's Office analyzing each of the four sales presented by the appellants along with supporting documentation. Based on the Multiple Listing Service (MLS) data sheet for appellant's comparable #1, the assessor contends this property was sold in as-is condition with the remark "Needs complete rehab." Appellants' comparable #2 based on the MLS data sheet was sold with few updates although the listing stated, "remodeled kitchen." The PTAX-203 for appellants' comparable #3 depicts that the property was not advertised for sale and as to appellants' comparable #4, the assessor notes the property is a smaller dwelling than the subject with a smaller basement, smaller garage and lacks a fireplace amenity when compared to the subject dwelling.

In support of its contention of the correct assessment, the board of review through the Milton Township Assessor's Office submitted information on three comparable sales, where board of review comparable #2 was the same property as appellants' comparable #3 but with a higher February 2019 sale price than the July 2018 sale price reported by the appellants. The comparable parcels range in size from 17,367 to 27,955 square feet of land area improved with split-level dwellings of frame or frame and masonry exterior construction. The homes were built from 1959 to 1961 and range in size from 1,632 to 1,910 square feet of living area. The comparables each have a basement/lower level with finished area. Features include central air conditioning and a garage ranging in size from 418 to 567 square feet of building area. Two of the comparables have one or two fireplaces, respectively. The comparables sold from March 2016 to February 2019 for prices ranging from \$380,000 to \$425,000 or from \$198.95 to \$260.42 per square foot of living area, including land.

¹ Based on the underlying assessor's printout, appellants' comparable #4 contains 1,300 square feet of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the appellants' argument concerning the increase in the subject's assessment from 2018 to 2019 by a purported 20% has been given no weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. Moreover, the Board recognizes that tax year 2019 was the start of the new general assessment cycle in Milton Township wherein assessing officials are required to revalue properties. Furthermore, the remainder of this decision will address whether the appellants were able to demonstrate the assessment at issue was incorrect based upon relevant, credible and probative market data. Lastly, the Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Therefore, the Board gives this aspect of the appellants' argument no weight.

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six properties reflecting seven sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' sale #1 and board of review sale #1 which sold in 2017 and 2016, respectively, dates more remote in time to the valuation date at issue and less proximate in time than other sales in the record. The Board has also given reduced weight to appellants' comparable #4 due to its significantly smaller dwelling size of 1,300 square feet when compared to the subject dwelling containing 2,064 square feet of living area.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #3 along with board of review comparable sales #2 and #3 which include the common comparable with two sales prices. These most similar comparables sold from July 2018 to February 2019 for prices ranging from \$230,000 to \$425,000 or from \$136.82 to \$260.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$392,240 or \$190.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences

when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of 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: 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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