



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

APPELLANT: Miroslaw Kopaczewski  
DOCKET NO.: 19-07730.001-R-1  
PARCEL NO.: 05-11-206-001

The parties of record before the Property Tax Appeal Board are Miroslaw Kopaczewski, 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:** \$37,220  
**IMPR.:** \$70,270  
**TOTAL:** \$107,490

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 1-story ranch-style dwelling of frame exterior construction with 1,340 square feet of living area.<sup>1</sup> The dwelling was constructed in 1955 and is approximately 58 years old. Features of the home include a partially finished walkout basement and central air conditioning. The property has a 7,682 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant, Miroslaw Kopaczewski, appeared before the Property Tax Appeal Board contending overvaluation and inequity in assessment with regard to the land and the improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis containing sales and assessment data on four comparable properties. The comparables are located within 1.43 miles from the subject property with none of the

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<sup>1</sup> Some descriptive information was drawn from the subject's property record card submitted by the board of review.

comparables sharing the same assessment neighborhood code as the subject property.<sup>2</sup> The comparables are improved with 1-story ranch-style dwellings that range in size from 1,100 to 2,184 square feet of living area. The dwellings are of frame or brick exterior construction and range in age from 63 to 70 years old. Three dwellings have basements, two with finished area. Each comparable has central air conditioning, a fireplace, and a 1-car or a 2-car garage. These properties have sites ranging in size from 7,927 to 24,800 square feet of land area. The comparables sold from July 2018 to December 2019 for prices ranging from \$125,000 to \$240,000 or from \$97.00 to \$184.33 per square foot of living area, including land. These comparables have improvement assessments ranging from \$53,280 to \$79,720 or from \$24.39 to \$61.22 per square foot of living area.

Mr. Kopaczewski testified that his home is one of the smallest houses in the neighborhood with no major upgrades. When comparing his home to the homes on his block, Mr. Kopaczewski argued that his assessment should be lowered. He testified that he converted the attached garage into a living area when his mother-in-law moved in with them. Based on this evidence and testimony, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,490. The subject's assessment reflects a market value of \$325,826 or \$243.15 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. The subject has a land assessment of \$37,220 and an improvement assessment of \$70,270 or \$52.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted through the township assessor two separate grid analyses containing information on five equity comparables and five comparable sales. The equity comparables are located within .65 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story ranch-style dwellings of frame or frame and masonry exteriors that range in size from 1,200 to 1,795 square feet of living area. The dwellings were built from 1954 to 1965. Each home features a basement, two with finished area. Each dwelling also has central air conditioning; two comparables have a fireplace; and four comparables feature a 1-car or a 2-car garage. The equity comparables have improvement assessments ranging from \$70,120 to 129,500 or from \$57.57 to \$95.22 per square foot of building area.

The comparable sales are located within .85 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story ranch-style dwellings of frame, masonry, or frame and masonry exteriors that range in size from 1,569 to 1,828 square feet of living area. The dwellings were built from 1946 to 1972. Four comparables feature a partially finished basement; each comparable has central air conditioning and 1-car or a 2-car garage; and three dwellings each have a fireplace. These comparables sold from April 2017 to February 2019 for prices ranging from \$430,000 to \$650,000 or from \$265.27 to \$363.29 per square foot of living area, land included.

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<sup>2</sup> The parties disagree as to the proximity of the comparables in relation to the subject. The Board finds the best evidence of the comparables' location to be the information provided by the board of review which includes a map depicting the locations of each of the parties' comparables.

Representing the board of review was Mr. Donald Whistler who called Milton Township Chief Residential Deputy Assessor, Mary Lopez, as a witness to testify regarding the evidence she prepared on behalf of the board of review. Ms. Lopez first summarized the equity and market value comparables that she prepared. She argued that appellant's comparable #1 was a sale between relatives and, therefore, did not have all of the elements of an arm's-length transaction. Finally, Ms. Lopez distinguished appellant's comparables from the subject property based on their respective features.

Based on this evidence and testimony, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part 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 on the grounds of overvaluation.

The parties submitted a total of eight comparable sales in support of their overvaluation arguments before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables as each property is located approximately one mile or more in distance from the subject and in different assessment neighborhood codes from the subject property. The Board gave less weight to board of review comparable sale #1 based on its lack of a basement foundation which is a feature of the subject dwelling; board of review comparables #3 based on its sale date in April 2017 which is the least proximate sale to the subject's January 1, 2019 assessment date at issue in this record; and board of review comparable #4 as this appears to be a part of a multi-parcel sale and an outlier given its high sale price relative to the remaining sales in the record

The Board finds the best evidence of market value to be board of review comparables #2 and #5 which are located in close proximity to the subject property and are most similar to the subject in terms of style, dwelling size, lot size, and most features. However, board of review comparable #2 is newer in age and each has a garage which the subject lacks suggesting that downward adjustments should be considered to these comparables for their superior features when compared to the subject property. These two best comparable sales in the record sold for prices of \$473,500 and \$570,000 or for \$299.87 and \$363.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$325,826 or \$243.15 per square foot of living area, including land, which is lower than the two best comparable sales in this record but appears supported given the subject's lack of a garage feature and somewhat smaller dwelling size. Based on this evidence, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

In the alternative, the taxpayer contends unequal treatment in the subject's land and improvement assessments as a 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 appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted on the grounds of uniformity.

The parties submitted a total of nine equity comparables in support of their uniformity arguments before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables which are located less proximate in distance and outside of the subject's assessment neighborhood code. The Board gave less weight to board of review equity comparable #4 based on its larger dwelling size relative to the subject.

The Board finds the best equity comparables in the record to be board of review equity comparables #1, #2, #3, and #5 which are located most proximate to the subject and are similar to the subject in style, dwelling size, age, and most features. These best equity comparables in the record have land assessments ranging from \$28,270 and \$51,500 and improvement assessments ranging from \$70,120 to \$129,500 or from \$57.57 to \$95.22 per square foot of living area. The subject's land assessment of \$37,220 and improvement assessment of \$70,270 or \$52.44 per square foot of living area falls well within the range established by the best equity comparables in this record and is particularly supported by board of review equity comparable #1 which also lacks a garage feature as does the subject, but presents with an improvement assessment of \$70,120 or \$58.43 per square foot of living area. After considering necessary adjustments to the comparables for differences from the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported, and no reduction is warranted on the principles of uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the best comparables in the record disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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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