



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

APPELLANT: Miroslaw Kopaczewski  
DOCKET NO.: 19-07731.001-R-1  
PARCEL NO.: 05-23-409-002

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:** \$22,110  
**IMPR.:** \$97,280  
**TOTAL:** \$119,390

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 part 1-story and part 2-story dwelling<sup>1</sup> of frame and masonry exterior construction with 2,652 square feet of living area.<sup>2</sup> The dwelling was constructed in 1954 and is approximately 66 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 380 square foot garage. The property has an 18,418 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends both assessment inequity with respect to the improvement assessment and overvaluation as the basis of the appeal. In support of these arguments, the appellant submitted information on four comparables located from next door to 0.3 of a mile from the

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<sup>1</sup> The subject's property record card depicts a part 1-story and part 2-story home.

<sup>2</sup> The parties differ regarding the features and amenities of the subject property. The Board finds the best evidence of the subject's features and amenities is found in the subject's property record card which was not refuted by the appellant in rebuttal.

subject property. The parcels range in size from 13,035 to 32,181 square feet of land area and are improved with 2-story, raised ranch style, or split-level homes of frame or frame and masonry exterior construction ranging in size from 1,176 to 2,097 square feet of living area.<sup>3</sup> The dwellings were built from 1950 to 1959. Three homes each have a basement with finished area. Each home has central air conditioning, a fireplace, and a garage ranging in size from 360 to 840 square feet of building area. These comparables have improvement assessments ranging from \$69,460 to \$88,240 or from \$41.22 to \$69.92 per square foot of living area. These comparables sold from January 2018 to May 2019 for prices ranging from \$237,000 to \$345,000 or from \$113.02 to \$293.37 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$104,610 which would reflect a market value of \$313,861 or \$118.35 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant further requested a reduction in the subject's improvement assessment to \$82,500 or \$31.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,390. The subject property has an improvement assessment of \$97,280 or \$36.68 per square foot of living area. The subject's assessment reflects a market value of \$361,898 or \$136.46 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 support of its contention of the correct assessment the board of review submitted a grid analysis of five comparables together with the appellant's comparables, a map depicting the locations of the parties' comparables in relation to the subject, and property record cards for the subject and the parties' comparables. The board of review also submitted a brief challenging the appellant's comparable sales. The board of review contended that the appellant's comparable #1 was rehabbed and is currently listed for sale for \$285,000, the appellant's comparables #2 and #3 are dissimilar to the subject in design and not located in the subject's neighborhood, and the appellant's comparable #4 differs from the subject in design. The board of review further stated that the appellant's comparables #2, #3, and #4 support the subject's assessment.

The board of review presented five comparables located from 0.42 to 0.81 of a mile from the subject property. One of the comparables is located in the same assessment neighborhood code as the subject. The parcels range in size from 16,824 to 57,495 square feet of land area and are improved with 1.5-story, 2-story, or split-level homes of frame, masonry, or frame and masonry exterior construction ranging in size from 2,221 to 3,048 square feet of living area. Each home has a basement, four of which have finished area, a fireplace, and a garage ranging in size from 480 to 630 square feet of building area. Four homes have central air conditioning. These comparables have improvement assessments ranging from \$110,670 to \$149,790 or from \$43.85 to \$52.18 per square foot of living area. These comparables sold from January 2017 to June

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<sup>3</sup> The parties differ regarding the features and amenities of the appellant's comparables. The Board finds the best evidence of these comparables' features and amenities is found in the property record cards for these comparables, which were presented by the board of review and which were not refuted by the appellant in rebuttal.

2019 for prices ranging from \$315,000 to \$572,000 or from \$141.83 to \$223.06 per square foot of living area, including land.

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

### **Conclusion of Law**

The appellant contends in part that 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 record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #4 and #5, due to significant differences from the subject in design and/or dwelling size. The Board gives less weight to the board of review's comparable #2 which sold less proximate in time to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which are relatively similar to the subject in design, dwelling size, location, and most features, although these comparables are each much newer homes than the subject and one of these comparables has a much larger lot than the subject. These most similar comparables sold in April and May 2018 for prices of \$474,500 to \$572,000 or \$197.05 and \$187.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,898 or \$136.46 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, which appears to be logical because the subject is a much older home than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also contends assessment inequity 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #4 and #5, due to significant differences from the subject in design and/or dwelling size.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #3, which are relatively similar to the subject in design, dwelling size, location, and most features, although these comparables are each much newer homes than the subject. These comparables have improvement assessments that range from \$125,640 to \$149,790 or from \$49.14 to \$52.18 per square foot of living area. The subject's improvement assessment of \$97,280 or \$36.68 per square foot of living area falls below the range established by the best comparables in this record, which is logical because the subject is a much older home than the best comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

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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