



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

APPELLANT: Stephen Koslow
DOCKET NO.: 19-08039.001-R-1
PARCEL NO.: 05-03-415-009

The parties of record before the Property Tax Appeal Board are Stephen Koslow, the appellant, by attorney Stephen Koslow, of Koslow Law LLC in Rolling Meadows; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$27,690
IMPR.: \$160,470
TOTAL: \$188,160

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 two-story dwelling of frame exterior construction with 3,226 square feet of living area. The dwelling was constructed in 1994 or 25 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a two-car garage with 609 square feet of building area. The property has a 10,249 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

Stephen Koslow, the appellant appeared before the Property Tax Appeal Board by virtual hearing contending overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.

The day prior to the hearing, Koslow submitted seven equity comparables as his rebuttal evidence. Koslow stated that he never received the board of review evidence from the Property

Tax Appeal Board and wanted to submit these seven equity comparables as his rebuttal evidence and to testify about this evidence. The board of review objected to the new evidence being submitted. At the hearing the Administrative Law Judge reserved ruling on the objection and allowed Koslow to testify with the understanding that the board of review had a standing objection to the testimony and evidence.

In support of this argument the appellant submitted sale and assessment data on four comparables located from .04 to .86 of a mile from the subject and two comparables within the same neighborhood code as the subject. The comparables have sites ranging from 11,077 to 17,246 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,835 to 3,297 square feet of living area. The comparables range in age from 22 to 28 years old. Each comparable has a basement with two comparables having finished area, central air conditioning, one fireplace and a garage ranging in size from 429 to 506 square feet of building area. The comparables sold from April 2016 to September 2017 for prices ranging from \$464,830 to \$615,000 or from \$163.21 to \$186.53 per square foot of living area, land included.

These same comparables had improvement assessments ranging from \$150,910 to \$172,020 or from \$50.17 to \$55.03¹ 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 \$200,270. The subject's assessment reflects a market value of \$607,063 or \$188.17 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's improvement assessment is \$172,580 or \$53.50 per square foot of living area. Representing the board of review is Member, Don Whistler and Member, Matthew Rasche.

Rasche called Luke Wiesbrock, Deputy Assessor Milton Township as their witness.

The assessor's office through the board of review submitted a PTAX-203 Real Estate Transfer Declaration for appellant's comparable #3. Printed on the top of the form "APPELLANT'S COMP 3 (Bad Trustee Sale)."

In support of its contention of the correct assessment the board of review submitted a map, the subject's property record card, property record cards for both parties' comparables, and two grid analysis'. The board of review through the township assessor submitted a grid analysis on three comparable sales located on the same street as the subject property with comparable #2 being the same comparable as the appellant's comparable #1. Wiesbrock testified that the comparables have sites ranging from 10,261 to 17,738 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,279 to 3,297 square feet of living area. The comparables were built from 1991 to 1998. Each comparable has a basement with one comparable having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 429 to 662 square feet of

¹ Appellant's comparable #2 has an incorrect assessment per square foot. The appellant depicts the assessment per square foot as \$53.15 when it is \$55.03.

building area. The comparables sold from April 2016 to March 2018 for prices ranging from \$600,000 to \$669,000 or from \$182.32 to \$204.03 per square foot of living area, land included.

For the improvement equity argument, the board of review submitted a grid analysis of three suggest equity comparables located on the same street as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 3,013 to 3,128 square feet of living area. The comparables were built in either 1994 or 1996. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 400 to 550 square feet of building area. The comparables have improvement assessments ranging from \$168,980 to \$175,280 or \$56.04 and \$56.08 per square foot of living area. Based on the evidence, the board of review requested that the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the appellant submitted Milton Township Property Information on seven additional equity comparables as rebuttal evidence. The Board finds this evidence is improper rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). The Board finds that this evidence presented by the appellant is improper rebuttal evidence and gives it no weight in determining the subject's assessment.

The parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the board of review comparable #3 as this property seems to be an outlier. This property has a sale price per square foot, land included of over \$200 when the remaining comparables sold for a range of \$163.21 to \$186.53 per square foot of living area, land included. This range also included the common parcel.

The Board finds the best evidence of market value to be the remaining comparables including the common parcel. These comparables are most similar in location, age, dwelling size and some features. These most similar comparables sold for prices ranging from \$464,830 to \$615,000 or from \$163.21 to \$186.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$607,063 or \$188.17 per square foot of living area, including land, which is within the range on a total market value basis but above the range on a price per square foot range as established by the best comparable sales in this record. After considering

adjustments to the comparable sales for differences for the subject's inferior land size, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The taxpayer 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). After an analysis of the assessment data and considering the reduction in the assessment based on overvaluation, the Board finds no further reduction in the subject's assessment is warranted.

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: January 16, 2024



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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