



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

APPELLANT: Miroslaw Kopaczewski
DOCKET NO.: 19-08040.001-R-1
PARCEL NO.: 05-11-202-004

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: \$42,930
IMPR.: \$62,800
TOTAL: \$105,730

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 split-level dwelling of frame construction with 1,188 square feet of living area.¹ The home was built in 1971. Features of the home include a lower level with finished area, central air conditioning, and a 528 square foot garage. The subject has a 8,860 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity in both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables which the appellant reports are located 0.20 or 0.30 of a mile from the subject property. The parcels range in size from 7,194 to 18,818 square feet of land area and are improved with 1-story to 2-story homes of frame or brick and frame construction ranging in size

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review.

from 1,248 to 3,280 square feet of living area.² The dwellings were built from 1880 to 1970. The appellant reports each of the homes has central air conditioning. Three of the homes each have a basement with finished area, three of the homes each have a fireplace, and three of the homes each have a garage ranging in size from 216 to 598 square feet of building area. One of the comparables has both a garage and a 200 square foot carport. The comparables have land assessments ranging from \$16,320 to \$28,990 or from \$1.40 to \$3.63 per square foot of land area, and improvement assessments ranging from \$53,870 to \$75,410 or from \$16.42 to \$57.40 per square foot of living area.

Based upon this evidence, the appellant requested the subject property's land assessment be reduced to \$27,110 or \$3.11 per square foot of land area, and the subject property's improvement assessment be reduced to \$58,550 or \$51.18 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 \$105,730. The subject property has a land assessment of \$42,930 or \$4.92 per square foot of land area and an improvement assessment of \$62,800 or \$63.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's four equity comparables and the board of review's five equity comparables, a map depicting the locations of the comparables in relation to the subject, property record cards for the comparables, and a letter arguing that the appellant's comparables differ from the subject in location, style, garage amenity, age, and/or dwelling size.

The board of review's equity comparables are located from 0.10 to 0.38 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 8,026 to 14,904 square feet of land and are improved with split-level homes of brick, frame, or brick and frame construction ranging in size from 1,096 to 1,627 square feet of living area. The dwellings were built from 1953 to 1963. Each of the homes has a lower level with finished area and a garage ranging in size from 220 to 525 square feet of building area. Four of the homes each have central air conditioning and four of the homes each have a fireplace. The comparables have land assessments ranging from \$32,270 to \$68,700 or from \$2.68 to \$4.84 per square foot of land area, and improvement assessments ranging from \$64,650 to \$101,890 or from \$58.99 to \$68.98 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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,

² Despite the descriptions in the appellant's grid analysis of the comparables, the Board finds the best evidence of such comparables' features, lot size, and dwelling size is found in their property record cards presented by the board of review.

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 comparables for the Board's consideration. With respect to the land assessment, the Board gives less weight to the appellant's comparable #4 and the board of review's comparables #1, #2, and #4, which each have much larger lots than the subject.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #1 and the board of review's comparables #3 and #5, which are similar to the subject in lot size. These comparables have land assessments ranging from \$16,320 to \$39,460 or from \$2.26 to \$4.84 per square foot of land area. The subject property's land assessment of \$42,930 or \$4.84 per square foot of land area falls above the range established by the best comparables in terms of total land assessment and within the range on a per square foot basis, which is logical because the subject's lot size is larger than the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property's land was inequitably assessed and a reduction in the subject property's land assessment is not justified.

With respect to the improvement assessment, the Board gives less weight to the appellant's comparables #2, #3, and #4, and the board of review's comparables #2, #4, and #5, due to differences in age, dwelling size, style, and/or lower level when compared to the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #1 and the board of review's comparables #1 and #3, which are similar to the subject in style, dwelling size, age, location, and most features. These comparables have improvement assessments ranging from \$63,290 to \$74,710 or from \$50.23 to \$60.89 per square foot of living area. The subject property's improvement assessment of \$62,800 or \$52.86 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property's improvement was inequitably assessed and a reduction in the subject property's improvement 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: March 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mirosław Kopaczewski
1 South 741 Park Blvd.
Glen Ellyn, IL 60137

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187