



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

APPELLANT: Magda & Martin Kurowski
DOCKET NO.: 19-08089.001-R-1
PARCEL NO.: 05-21-215-003

The parties of record before the Property Tax Appeal Board are Magda & Martin Kurowski, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$30,290
IMPR.: \$153,050
TOTAL: \$183,340

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 two-story dwelling of frame exterior construction with 2,905 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage with 525 square feet of building area.¹ The property has a 7,025 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three suggested equity comparables located in the subject's neighborhood according to the map provided. The appellants reported that the comparables were improved with two-story dwellings of frame or

¹ Some of the descriptive information for the subject property was obtained from the grid analysis and property record card submitted by the township assessor through the board of review.

frame and masonry exterior construction ranging in size from 2,255 to 2,686 square feet of living area. The dwellings were built from 1983 to 1989. Each comparable has a basement one with finished area, central air conditioning, a fireplace and a two-car garage containing either 420 or 462 square feet of building area.² The comparables have improvement assessments ranging from \$92,710 to \$102,550 or from \$38.22 to \$41.11 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$114,921 or \$39.56 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 \$183,340. The subject property has an improvement assessment of \$153,050 or \$52.69 per square foot of living area.

The township assessor through the board of review submitted an analysis of the appellants' comparables. Appellants' comparables are in the original neighborhood code as the subject but they are from 17 to 23 years older than the subject. Furthermore, these comparables have smaller basements when compared to the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis on three suggested equity comparables located in the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,666 to 3,096 square feet of living area. The dwellings were built in 2006. Each comparable has a basement with one comparable having finished area, central air conditioning, a fireplace and a two-car or three-car garage ranging in size from 418 to 704 square feet of building area. The comparables have improvement assessments ranging from \$139,950 to \$165,880 or from \$52.49 to \$53.58 per square foot of living area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted six suggested equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables based on their older age when compared to the subject.

² Some of the descriptive information of the appellants' comparables were obtained from a grid analysis and property record cards submitted by the township assessor through the board of review.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are similar to the subject in dwelling size, age and some features. These comparables had improvement assessments that ranged from \$139,950 to \$165,880 or from \$52.49 to \$53.58 per square foot of living area. The subject's improvement assessment of \$153,050 or \$52.69 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants 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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