



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

APPELLANT: Slawomir Skiba
DOCKET NO.: 19-08345.001-R-1
PARCEL NO.: 01-26-400-029

The parties of record before the Property Tax Appeal Board are Slawomir Skiba, 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: \$29,010
IMPR.: \$53,440
TOTAL: \$82,450

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 is improved with a one-story dwelling of aluminum siding exterior construction containing 1,056 square feet of living area. The dwelling was built in 1982 and is approximately 37 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, and an attached garage with 420 square feet of building area. The property has a 10,454 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales described as being improved with 1.5-story¹ or 2-story dwellings with aluminum or vinyl siding exterior construction with either 1,008 or 1,400 square feet of living area. The homes were built in 1981 and 1982. Two

¹ The board of review submitted copies of the property record cards associated with the appellant's comparables disclosing that the 1.5-story dwellings are split-level style dwellings.

comparables have lower levels with 450 square feet, each comparable has central air conditioning, one comparable has one fireplace, and each property has an attached garage with either 400 or 480 square feet of building area. The comparables have sites ranging in size from approximately 8,999 to 12,197 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from September 2015 to June 2017 for prices ranging from \$175,000 to \$232,000 or from \$164.29 to \$204.37 per square foot of living area, including land.² The appellant also reported the comparable sales as having improvement assessments ranging from \$31,950 to \$48,440 or from \$31.70 to \$45.13 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$70,010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,450. The subject's assessment reflects a market value of \$249,924 or \$236.67 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 an improvement assessment of \$53,440 or \$50.61 per square foot of living area.

In rebuttal the board of review submitted a statement from the township assessor asserting that none of the comparables used by the appellant are similar to the subject in style with two being split-level style dwellings and two being two-story style dwellings. The assessor also asserted that the appellant's sales were older sales.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the township assessor. The assessor stated that due to the lack of ranch style dwellings in the subject's neighborhood, the comparables selected were located in similar Carol Stream neighborhoods. The assessor also stated that comparables #2 - #5 were constructed by the same builder as the subject dwelling. The comparables are improved with one-story dwellings with aluminum or vinyl siding exteriors ranging in size from 1,000 to 1,404 square feet of living area. The dwellings were constructed from 1983 to 1988. Each home has a basement with three being partially finished, four comparables have central air conditioning, two comparables have one fireplace, and each comparable has an attached garage ranging in size from 200³ to 420 square feet of building area. The comparables have sites ranging in size from approximately 7,164 to 10,156 square feet of land area and are located from .52 to 1.39 miles from the subject property. The sales occurred from April 2017 to June 2019 for prices ranging from \$255,000 to \$300,000 or from \$210.11 to \$255.00 per square foot of living area, including land. These properties have improvement assessments ranging from \$46,040 to \$70,880 or from \$42.93 to \$50.48 per square foot of living area. The board of review requested the assessment be confirmed.

Conclusion of Law

² The sales prices reported by the appellant were incorrect based on copies of the transfer declarations associated with the sales provided by the board of review. The decision reflects the correct sales prices based on the transfer declarations.

³ The photograph for board of review comparable #1 appears to depict a garage larger than the 200 square feet reported on its property record card and in the board of review grid analysis.

The appellant contends 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 Board finds the best evidence of market value to be the board of review comparable sales, which are improved with dwellings more similar to the subject in style than are the comparables provide by the appellant. Additionally, the comparables provided by the board of review, except for comparable #5, sold more proximate in time to the assessment date than the comparables provided by the appellant. These most similar comparables sold for prices ranging from \$255,000 to \$300,000 or from \$210.11 to \$255.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$249,924 or \$236.67 per square foot of living area, including land, which is below the overall price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record. Less weight was given the appellant's comparables due to differences from the subject in style and the dates of sale not being as proximate in time to the assessment date at issue as are the board of review comparables. Based on this evidence the Board finds the assessment of the subject property as established by the board is correct and a reduction is not warranted.

As a final point, the Board finds the appellant marked comparable sales as the basis of the appeal. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board..." (35 ILCS 200/16-180). Similarly, section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code 1910.50(a)). Pursuant to these provisions the Property Tax Appeal Board finds that it is not required to consider the assessment equity evidence submitted by the parties. However, due to the dated nature of the appellant's sales, it is possible that the appellant incorrectly marked comparable sales as the basis of the appeal. Therefore, the Board will analyze the assessment information in the record.

When an appellant contends assessment inequity as 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). To the extent the appellant made this argument, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be the comparables provided by the board of review as these comparables are improved with homes more similar to the subject in style than are the comparables provided by the appellant. Additionally, the board of review evidence indicated that board of review comparables #2 - #5 were built by the same builder as the subject dwelling. The board of review comparables have improvement assessments that range from \$46,040 to \$70,880 or from \$42.93 to \$50.48 per square foot of living area. The

subject's improvement assessment of \$53,440 or \$50.61 per square foot of living area falls within the overall range but slightly above the range on a per square foot of living area basis of the best comparables in this record, which appears justified when considering the subject's finished basement area, fireplace, central air conditioning, features some comparables do not have, and economies of scale associated with the subject's dwelling size in relation to these comparable dwellings. Less weight is given the appellant's comparables due to differences from the subject dwelling in style as each is improved with either a split-level or two-story home, whereas the subject is improved with a one-story dwelling. Based on this record 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 on this basis.

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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