



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

APPELLANT: Adam Niczyporuk
DOCKET NO.: 19-08374.001-R-1
PARCEL NO.: 05-15-418-012

The parties of record before the Property Tax Appeal Board are Adam Niczyporuk, 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: \$27,420
IMPR.: \$82,320
TOTAL: \$109,740

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 wood siding exterior construction with 1,220 square feet of living area. The dwelling was constructed in 1980 and is approximately 40 years old. Features of the home include a basement with 343 square feet of finished area, central air conditioning, and a garage containing 576 square feet of building area.¹ The property has a 7,545 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on both unequal treatment in the assessment process concerning the land and improvement assessments as well as overvaluation concerning the subject property. In support of these arguments the appellant submitted information on three comparable properties with both equity and sales data. The comparables are located in the same neighborhood code as the subject property and are 43 or 64 years old. The comparables consist of one-story ranch and split-level dwellings of wood siding or brick and wood siding exterior

¹ Additional descriptive information has been drawn from the property record card submitted by the board of review.

construction with 1,160 or 1,420 square feet of living area. Each dwelling has central air conditioning and a garage with 247 or 420 square feet of building area. Each comparable has a basement, with comparables #1 and #3 having 480 and 431 square feet of finished area, respectively.² Comparable #2 has a fireplace. The comparables have improvement assessments ranging from \$50,860 to \$91,900 or from \$49.94 to \$81.81 per square foot of living area. The parcels range in size from 6,634 to 14,075 square feet of land area. The comparables sold from April 2018 to November 2019 for prices ranging from \$264,000 to \$270,000 or from \$186.62 to \$227.59 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced land assessment of \$25,830 or \$3.42 per square foot of land area and a reduced improvement assessment of \$64,170 or \$52.60 per square foot of living area, with a total reduced assessment of \$90,000 which would reflect a market value of \$270,027 or \$221.33 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,740. The subject's assessment reflects a market value of \$332,646 or \$272.66 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 information on five comparable properties with both equity and sales data located in the same neighborhood code as the subject property. The comparables consist of split-level dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,160 to 1,594 square feet of living area. The dwellings were built from 1975 to 1978. Each dwelling has central air conditioning, and a garage ranging in size from 399 to 462 square feet of building area. Each comparable has a basement with finished area ranging from 290 to 495 square feet. Comparable #4 has a fireplace. The comparables have improvement assessments ranging from \$84,930 to \$111,490 or from \$67.22 to \$76.23 per square foot of living area. The parcels range in size from 6,790 to 7,537 square feet of land area. The comparables sold from August 2017 to June 2019 for prices ranging from \$315,000 to \$440,000 or from \$271.21 to \$289.25 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the appellant's submission, the board of review stated that appellant's comparable sales #1 and #2 occurred in September and October 2019, respectively, and were too remote from the valuation date of January 1, 2019. The board of review also stated that appellant's comparable #3 only has a one-car garage and appellant's comparable #2 does not have a finished basement and is a ranch-style home, which are assessed differently from split-level homes.

Conclusion of Law

The taxpayer 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

² Additional information was drawn from the property record cards supplied by the board of review.

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 parties submitted a total of eight comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 due to dissimilar design, basement finish, parcel size, and/or dwelling age.

As to the land inequity argument, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the board of review comparables. The comparable parcels range in size from 6,634 to 7,537 square feet of land area and have land assessments ranging from \$24,110 to \$27,390 or from \$3.63 to \$3.64 per square foot of land area. The subject parcel containing 7,545 square feet of land area has a land assessment of \$27,420 or \$3.63 per square foot of land area which falls within the range established by the best comparables in this record on a per-square-foot basis. After considering adjustments to the best comparables for differences, the Board finds that a reduction in the subject's land assessment is not warranted.

As to the improvement inequity argument, the Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review's comparables. These most similar comparables had improvement assessments that ranged from \$70,910 to \$111,490 or from \$49.94 to \$76.23 per square foot of living area. The subject's improvement assessment of \$82,320 or \$67.48 per square foot of living area falls within the range established by the best comparables in this record, and the Board finds that a reduction in the subject's improvement assessment is not warranted on the grounds of uniformity.

The appellant also 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 due to dissimilar design, basement finish, and/or dwelling age. The Board gives reduced weight to board of review comparables #1, #3, and #4 due to their 2017 sale dates which are more remote for valuation as of January 1, 2019.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with board of review comparable sales #2 and #5. These most similar comparables sold for prices ranging from \$265,000 to \$368,500 or from \$186.62 to 289.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$332,646 or \$272.66 per square foot of living area, including land, which is within the range established by the best

comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

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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