



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

APPELLANT: Zbigniew Owiesek
DOCKET NO.: 19-08973.001-R-1
PARCEL NO.: 08-20-202-026

The parties of record before the Property Tax Appeal Board are Zbigniew Owiesek, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$53,770
IMPR.: \$56,090
TOTAL: \$109,860

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 cedar siding exterior construction with 2,414 square feet of living area.¹ The dwelling was built in 1984. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The subject has a 10,337 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on May 25, 2018 for a price of \$333,000. The appellant completed Section IV - Recent Sale Date of the Residential Appeal petition stating that the sale was not between related parties, the subject property was sold

¹ The parties dispute the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size to be found in the grid analysis presented by the board of review, which states the square footage of living area upon which the assessment is based.

through a realtor, and the subject property was advertised for sale through the Multiple Listing Service. The appellant submitted a Closing Disclosure showing a purchase price of \$333,000 and payment of commissions, and an MLS listing sheet for the subject property showing it was listed for sale from approximately March 22, 2018 to April 3, 2018. The listing also disclosed condition issues with the subject, which was described as a "Great Handyman Special!"

The appellant also submitted a brief arguing that a recent sale is the best evidence of market value for assessment purposes.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,340. The subject's assessment reflects a market value of \$410,246 or \$169.94 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 three comparable sales, and a map depicting the locations of the comparables in relation to the subject. The comparables are located from 0.14 to 0.32 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 7,692 to 8.034 square feet of land area and are improved with part two-story part one-story homes of frame or frame and brick construction ranging in size from 2,219 to 2,483 square feet of living area. The dwellings were built from 1977 to 1979. Each of the homes has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 441 to 489 square feet of building area. The comparables sold from May 2018 to December 2018 for prices ranging from \$412,000 to \$455,000 or from \$172.10 to \$191.53 per square foot of living area, including land. The board of review's grid analysis recognizes the sale of the subject property in May 2018 for a price of \$333,000 or \$137.95 per square foot of living area, including land.

Based upon this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the board of review did not challenge the recent sale of the subject and that such sale should be given the most weight in determining the subject's assessment. In support of such contention, the appellant submitted copies of sections of the Property Tax Code and the rules of the Property Tax Appeal Board and a copy of a 2017 decision of the Board pertaining to consideration of the sale of a property "out of foreclosure" in that case.

Conclusion of Law

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2018 for a price of \$333,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Date of the Residential Appeal petition stating that the sale was not between related parties, the subject property was sold through a realtor, and the subject property was advertised for sale through the Multiple Listing Service, even though it was only listed for sale for approximately 12 days. In further support of the transaction, the appellant submitted a Closing Disclosure. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Furthermore, the three comparable sales presented by the board of review were not described as having condition issues, nor did the board of review provide any indication that the subject had been updated since the date of sale. Based on this record the Board finds the subject property had a market value of \$333,000 as of January 1, 2019. Since market value has been determined the 2019 three year average median level of assessment for DuPage County of 32.99% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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

Zbigniew Owiesek, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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