



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

APPELLANT: Kliton Zotaj  
DOCKET NO.: 20-07876.001-R-1  
PARCEL NO.: 01-25-407-004

The parties of record before the Property Tax Appeal Board are Kliton Zotaj, 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:** \$26,830  
**IMPR.:** \$65,020  
**TOTAL:** \$91,850

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 2020 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 brick and aluminum siding exterior construction with 1,864 square feet of living area. The dwelling was constructed in 1977 and is approximately 43 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 440 square foot garage. The property has an approximately 7,400 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales, three of which are located in the same neighborhood code as the subject. The comparables consist of two-story, split-level, or bi-level dwellings of wood or aluminum siding exterior construction ranging in size from 1,496 to 2,102 square feet of living area. The homes are 29 to 45 years old. Each dwelling has central air conditioning and a garage ranging in size from 400 to 520 square feet of building area. Three of the comparables each have a basement and comparable #1 has a fireplace. The parcels range in

size from 5,885 to 7,884 square feet of land area. The comparables sold from April 2018 to January 2020 for prices ranging from \$135,000 to \$236,000 or from \$64.22 to \$126.60 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$77,355.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,850. The subject's assessment reflects a market value of \$275,000 or \$147.53 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a memorandum critiquing the appellant's comparables, Real Estate Transfer Declaration forms for each of the appellant's comparables, a Multiple Listing Service sheet for appellant's comparable #3, and information on eight comparable sales. Six of the comparables are located within the subject's neighborhood code. The comparables consist of two-story dwellings of vinyl siding or brick and aluminum siding exterior construction ranging in size from 1,510 to 1,978 square feet of living area. The dwellings were built from 1975 to 1979. Each dwelling has central air conditioning and a garage ranging in size from 399 to 462 square feet of building area. Four of the comparables each have a fireplace. Six of the comparables each have a basement with four having finished area. The parcels range in size from 6,164 to 10,728 square feet of land area. The comparables sold from April 2018 to April 2020 for prices ranging from \$250,000 to \$335,000 or from \$152.68 to \$179.72 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2, #3, and #5 due to their dissimilar designs when compared to the subject. The Board gives reduced weight to appellant's comparables #1 and #4 due to their more remote sale dates for valuation as of January 1, 2020 and/or differences in dwelling size as compared to the subject. The Board also gives reduced weight to board of review comparables #2 through #5 for their more remote sale dates for valuation as of January 1, 2020. Finally, the Board gives less weight to board of review comparable #6 due to its finished basement and comparable #8 due to its smaller dwelling size as compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #7, which are more similar to the subject in dwelling size, age, location, and features. These most similar comparables sold for prices of \$275,500 and \$335,000 or \$171.12 and \$179.72 per

square foot of living area, including land. The subject's assessment reflects a market value of \$275,000 or \$147.53 per square foot of living area, including land, which is below 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.

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: November 22, 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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