



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

APPELLANT: Frank & Frances Baginski
DOCKET NO.: 20-08147.001-R-1
PARCEL NO.: 04-28-213-004

The parties of record before the Property Tax Appeal Board are Frank & Frances Baginski, the appellants, 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: \$33,540
IMPR.: \$45,410
TOTAL: \$78,950

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 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 ranch style dwelling of frame exterior construction with 1,313 square feet of living area. The dwelling was constructed in 1978. Features of the home include two full bathrooms and a 462 square foot garage. The property has an approximately 11,953 square foot site and is located in Warrenville, Winfield Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within 0.40 of a mile from the subject property. The comparables are improved with ranch style dwellings with either 1,300 or 1,363 square feet of living area. The dwellings were built from 1976 to 1981. Each comparable has central air conditioning¹ and either a 240 or 440 square foot garage. The properties sold

¹ The board of review submitted copies of the property record cards for the appellants' comparables disclosing each as having central air conditioning.

from May 2019 to September 2020 for prices ranging from \$151,000 to \$225,000 or from \$116.15 to \$165.08 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$68,080 which reflects a market value of \$204,260 or \$155.57 per square foot of living area, land included, when applying 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 \$82,730. The subject's assessment reflects a market value of \$247,695 or \$188.65 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.

The board of review's evidence included a grid of the appellants' comparables which disclosed the properties have site sizes ranging in size from 5,324 to 9,548 square feet of land area and that comparables #1 and #2 each have two full bathrooms while comparables #3 through #6 each have one full bathroom.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 8,665 to 14,340 square feet of land area and are improved with ranch style dwellings of frame or brick and frame exterior construction ranging in size from 1,152 to 1,666 square feet of living area. The homes were built from 1974 to 1984. Each comparable has central air conditioning,² two full bathrooms and a garage ranging in size from 400 to 484 square feet of building area. The properties sold from April 2019 to August 2020 for prices ranging from \$238,000 to \$285,400 or from \$155.46 to \$216.58 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants critiqued the board of review comparables arguing comparables #2, #4 and #5 are not comparable to the subject due to differences in dwelling size and further contended board of review comparable #5 to be an outlier. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

Conclusion of Law

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

² The Board finds each of the board of review comparables has central air condition which was disclosed in the comparables' property record cards submitted by the board of review.

The parties submitted eleven comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #3, #4, #5 and #6 which differ from the subject in bathroom count and have smaller garage capacity when compared to the subject. The Board also gives less weight to board of review comparables #2 and #4 which are more than 20% larger in dwelling size when compared to the subject property.

The Board finds the best evidence of market value to be appellants' comparables #1 and #2 along with board of review comparables #1, #3 and #5 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from April 2019 to February 2020 for prices ranging from \$151,000 to \$249,500 or from \$116.15 to \$216.58 per square foot of living area, including land. Removing the low and high sales, appellants' comparable #1 and board of review comparable #5, results in a tighter value range of \$208,000 to \$239,000 or from \$160.00 to \$183.08 per square foot of living area, land included. The subject's assessment reflects a market value of \$247,695 or \$188.65 per square foot of living area, including land, which falls above the best comparables, with the narrowest range, contained in the record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is warranted.

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: February 20, 2024



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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