



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

APPELLANT: Joseph & Judy Domaracki
DOCKET NO.: 20-08157.001-R-1
PARCEL NO.: 01-04-410-011

The parties of record before the Property Tax Appeal Board are Joseph & Judy Domaracki, 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 **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: \$31,970
IMPR.: \$85,710
TOTAL: \$117,680

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 one-story ranch style dwelling of frame and brick exterior construction with 2,516 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 504 square foot garage. The property has an approximately 10,798 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.26 of a mile from the subject property. The comparables are improved with ranch style dwellings with either 2,426 or 2,674 square feet of living area. The dwellings were built from 1989 to 1992. Each comparable has a basement, central air conditioning and a 506 or 528 square foot garage. Two dwellings each have one fireplace. The properties sold from April 2019 to March 2020 for prices ranging

from \$290,000 to \$330,000 or from \$119.54 to \$133.97 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$105,150 which reflects a market value of \$315,482 or \$125.39 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 \$117,680. The subject's assessment reflects a market value of \$352,335 or \$140.04 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 sites ranging in size from approximately 10,800 to 11,174 square feet of land area and that comparables #1 and #4 each has a finished basement.

In response to the appellants' evidence, the board of review, through the township assessor, submitted comments arguing appellants' comparable #1 had a dated interior at the time of sale and that comparables #2 and #3 have unfinished basements in contrast to the subject's finished basement. Furthermore, the assessor noted the subject property sold in September 2018 for a price of \$320,000. The assessor explained the subject's assessment was reduced in 2019 based on the 2018 sale price. In 2019 permits were issued for new siding and kitchen remodeling work which totaled \$36,407. To document these improvements the board of review submitted copies of the Village of Bartlett's permit reports.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.25 of a mile from the subject property. Board of review comparable #4 is the same property as the appellants' comparable #4. The comparables have sites that range in size from approximately 10,800 to 13,503 square feet of land area and are improved with one-story dwellings of frame and brick exterior construction ranging in size from 2,138 to 2,426 square feet of living area. The homes were built from 1989 to 1994. Four comparables have a basement with three having finished area and one comparable has no basement. Each dwelling has central air conditioning and a garage ranging in size from 528 to 682 square feet of building area. Three homes each have one fireplace. The properties sold from June 2018 to August 2020 for prices ranging from \$318,500 to \$383,900 or from \$131.29 to \$179.56 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's market value evidence arguing comparables #1, #2 and #3 are not comparable to the subject due to differences in dwelling size or remote 2018 sale dates. The appellants further argued board of review comparable #5 is not comparable due to its lack of a basement. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing the appellants' suggested "best comparable sales for further clarity."

Conclusion of Law

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

The record contains eight comparable sales for the Board's consideration, as one property was common to both parties. The board of review also submitted evidence of a September 2018 sale of the subject property for a price of \$320,000 and 2019 permits for work at the subject property totaling \$36,407. The Board gives less weight to appellants' comparable #1 which was disclosed to have had a dated interior at the time of sale, which was not refuted by the appellants in rebuttal. The Board gives less weight to board of review comparables #2, #3 and #5 which sold in 2018, less proximate to the assessment date at issue than other properties in the record and/or lack a basement foundation in contrast to the subject's basement with finished area.

The Board finds the best evidence of market value to be appellants' comparables #2, #3 and #4 along with board of review comparables #1 and #4, including the parties' common property, which are more similar to the subject in location, age, design, dwelling size and other features. However, three of these four best comparables have an unfinished basement while the subject has a finished basement suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These comparables sold from March 2019 to August 2020 for prices ranging from \$309,000 to \$356,250 or from \$123.41 to \$163.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$352,335 or \$140.04 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record.

As to the 2018 sale of the subject, the Board finds this sale occurred approximately 16 months prior to the January 1, 2020 assessment date at issue and is less likely to reflect market value as of January 1, 2020. However, the record contains documentation demonstrating the subject property was improved in 2019. The board of review submitted permits totaling \$36,407 for new siding and a remodeled kitchen which was not refuted by the appellants. These improvements to the subject suggest the property has increased in value since its 2018 purchase, thus undermining the appellants' claim of overvaluation.

Therefore, after careful consideration of all the evidence and considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joseph & Judy Domaracki, 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