



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

APPELLANT: Walter Naziemiec
DOCKET NO.: 20-08373.001-I-1
PARCEL NO.: 03-33-301-013

The parties of record before the Property Tax Appeal Board are Walter Naziemiec, the appellant, by attorney Dennis M. Nolan, of the Law Office of Dennis M. Nolan, P.C. in Bartlett; 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: \$59,200
IMPR.: \$105,050
TOTAL: \$164,250

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 one-story industrial building of masonry exterior construction with 6,068 square feet of building area. The building was constructed in 1970. Features of the building include 786 square feet of office area, constituting 12.95% of the total building area, an exterior building height of 15 feet, and four overhead doors.¹ The property has a 22,500 square foot site resulting in a land-to-building ratio of 3.71:1 and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located in Addison, Bensenville, Elk Grove Village, and Wood Dale. The comparables are improved with one-story industrial

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

buildings of brick exterior construction ranging in size from 5,399 to 16,336 square feet of building area. The buildings were constructed from 1962 to 1980. Each building features office area ranging from 7% to 19% of the total building area. Seven comparables have ceiling heights ranging from 10 to 15 feet, seven comparables have from one to three docks, and seven comparables have from one to three drive-ins. The parcels range in size from 16,630 to 79,435 square feet of land area resulting in land-to-building ratios from 1.80:1 to 4.86:1. The comparables sold from July 2017 to November 2019 for prices ranging from \$265,000 to \$965,000 or from \$44.17 to \$69.46 per square foot of building area, including land.

The appellant also submitted a Restricted Appraisal Report concluding a market value for the subject of \$365,000 as of January 1, 2020 based on the sales comparison and income capitalization approaches. The report was prepared by Shawn Schneider, a certified general real estate appraiser, and identifies Walter and Grace Naziemiec as the intended users. The report states: "This Restricted Appraisal Report is to be used solely by the client and no unrelated third party. It should clearly be understood that the opinions and conclusions set forth in this report may not be understood properly without additional information in the appraiser's work file." Moreover, "[t]his Restricted Appraisal has been developed for the intended user to decide whether or not to proceed with an Appraisal Report which would be used as evidence in a real estate tax appeal." The appraiser further explained that this report states the appraiser's conclusions but is not a complete appraisal report, "which requires full documentation and verification of the data."

Based on this evidence the appellant requested a reduction in the subject's assessment to \$121,655 to reflect the value conclusion stated in the Restricted Appraisal Report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,250. The subject's assessment reflects a market value of \$491,766 or \$81.04 per square foot of building 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 information on ten comparable sales.² The comparables are improved with one-story or part one-story and part two-story industrial buildings of masonry exterior construction ranging in size from 4,219 to 9,166 square feet of building area. The buildings were constructed from 1960 to 1989. Each building has office area ranging from 5.55% to 21.43% of the total building area, an exterior building height from 12 to 18 feet, and from one to three overhead doors. The parcels range in size from 7,500 to 29,626 square feet of land area resulting in land-to-building ratios from 1.78:1 to 3.23:1. The comparables sold from July 2016 to April 2020 for prices ranging from \$300,000 to \$950,000 or from \$58.28 to \$103.64 per square foot of building area, including land.

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

² The board of review presented its comparables in two grid analyses and are renumbered from #1 through #3 and #1 through #7 to #1 through #10.

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 appellant presented nine comparable sales and a restricted appraisal report and the board of review presented ten comparables sales in support of their respective positions before the Board.

The Board gives less weight to the appellant's restricted appraisal report, which specifically states that the conclusions contained therein cannot be understood without information in the appraiser's work file. Furthermore, the report is restricted to use by the intended users, namely, Walter and Grace Nazeimiec, and cannot be used by any unrelated third party, such as this Board, to determine the correct assessment of the subject property.

The Board finds the best evidence of market value to be the appellant's comparables #5 and #9 and the board of review's comparables #1, #2, #3, #5, and #7, which are relatively similar to the subject in building size, age, location, site size, and some features. The Board gave less weight to the appellant's comparables #1 through #4 and #6 through #8 and the board of review's comparables #4, #6, #8, #9 and #10, due to substantial differences from the subject in building size, age, and/or site size and/or which sold less proximate in time to the assessment date than other comparables in this record. The most similar comparables sold from April 2018 to April 2020 for prices ranging from \$375,000 to \$605,000 or from \$56.83 to \$94.00 per square foot of building area, including land. The subject's assessment reflects a market value of \$491,766 or \$81.04 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: June 27, 2023



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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