



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

APPELLANT: Ewa Panek
DOCKET NO.: 20-08411.001-R-1
PARCEL NO.: 03-22-308-007

The parties of record before the Property Tax Appeal Board are Ewa Panek, 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: \$53,740
IMPR.: \$72,550
TOTAL: \$126,290

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 2-story dwelling of frame and brick exterior construction with 2,998 square feet of living area.¹ The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 462 square feet of building area. The property 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 six comparable sales located in the same assessment neighborhood code as the subject property and within 0.48 of a mile from the subject. The comparables are improved with 2-story dwellings of frame, brick, or brick and frame exterior

¹ Details not reported by the appellant were drawn from the evidence presented by the board of review, including the subject's property record card and were unrefuted by the appellant.

construction ranging in size from 2,430 to 3,293 square feet of living area.² The homes were built from 1991 to 2008. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 390 to 729 square feet of building area. The properties sold from July 2019 to October 2020 for prices ranging from \$317,500 to \$465,000 or from \$123.29 to \$145.86 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$126,029, for an estimated market value of \$378,125 or \$126.13 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 \$154,550. The subject's assessment reflects a market value of \$462,725 or \$154.34 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 submitted a memorandum noting the range of selling prices for the appellant's comparables and board of review comparables. The board of review evidence also includes a grid analysis and property record cards with the property characteristics for the appellant's comparables, some of which were not disclosed by the appellant.

In support of its contention of the correct assessment the board of review submitted information, including a grid analysis and property record cards on seven comparable sales located in the same assessment neighborhood code as the subject property and within 0.69 of a mile from the subject. The comparables are improved with 2-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 2,657 to 3,723 square feet of living area. The dwellings were built from 1959 to 2019. Six comparables each have a basement with one having finished area, central air conditioning, and a garage that ranges in size from 451 to 630 square feet of building area. Six comparables each have one fireplace. The properties sold from December 2017 to May 2019 for prices ranging from \$410,000 to \$525,000 or from \$141.02 to \$186.27 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the board of review's seven suggested comparable sales for age and dwelling size; as well as noting that board of review comparable #7 was an "acceptable comparable sale." The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparable sales. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

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

² Details not reported by the appellant were drawn from the evidence presented by the board of review and were unrefuted by the appellant.

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 parties submitted a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2, #3, and #4 which differ from the subject in age, dwelling size, or basement finish. The Board gives less weight to board of review comparables #1 through #6 which differ from the subject in foundation type, basement finish, age, dwelling size, and/or present 2017 or 2018 sale dates occurring less proximate in time to the subject's January 1, 2020 assessment date than other comparable sales in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #5, and #6 as well as board of review comparable #7 which sold proximate in time to the subject's January 1, 2020 assessment date and are more similar to the subject in location, design, age, dwelling size, and some features. These four properties sold from May 2019 to January 2020 for prices ranging from \$317,500 to \$497,000 or from \$123.29 to \$143.68 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$462,725 or \$154.34 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record on an overall market value basis but above this range on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

November 21, 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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