



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

APPELLANT: Ronald and Karen Mikula
DOCKET NO.: 20-08451.001-R-1
PARCEL NO.: 07-19-304-042

The parties of record before the Property Tax Appeal Board are Ronald and Karen Mikula, 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: \$23,390
IMPR.: \$89,300
TOTAL: \$112,690

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 two-story dwelling of frame exterior construction with 2,156 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage.¹ The property has a 6,825 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on twelve equity comparables located within approximately 0.48 of a mile from the subject and reported that they are located within the same neighborhood as the subject. The comparables are improved with

¹ Some of the property characteristics for the subject were found in the property record card submitted by the board of review.

two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,119 to 2,263 square feet of living area. The dwellings were built from 1990 to 1992. Each comparable has an unfinished basement, one fireplace, and central air conditioning, and garages ranging in size from 400 to 525 square feet of building area.² The comparables have improvement assessments ranging from \$77,970 to \$84,760 or from \$35.53 to \$37.45 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$79,528 or \$36.89 per square foot of living.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,690. The subject property has an improvement assessment of \$89,300 or \$41.42 per square foot of living area.

The township assessor denoted in the grid analysis that the subject is located in the Autumn Run neighborhood and all the appellants' comparables are located in a different assessment neighborhood.

The board of review submitted property record cards for both parties comparables, a location map depicting all comparables, and grid analyses of the appellants' comparables. In support of its contention of the correct assessment, the board of review submitted information on six equity comparables that are located within the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,140 to 2,244 square feet of living area. The dwellings were built in 1994. Three comparables each have central air conditioning. Each comparable has an unfinished basement, a fireplace, and a garage containing either 440 or 488 square feet of building area. The comparables have improvement assessments ranging from \$88,160 to \$94,310 or from \$40.99 to \$42.40 per square foot of living area. Based on the evidence, the board of review contends the subject is equitably assessed and requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney contends the appellants' comparables are similar to the subject in location, dwelling size, age, and style and that both parties comparables support a reduction based on the "building/SF." Based on the evidence, the appellants argued the subject is overassessed and requested the Board find in favor of the appellants reduced assessment for the subject property.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject

² Some of the property characteristics for the appellants' comparables were found in the property record cards submitted by the board of review.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted a total of eighteen equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables which are located within a different assessment neighborhood than the subject. The comparable map provided by the board of review show the board of review comparables are closer in proximity to the closer than the appellants' comparables. The Board also gives less weight to the board of review comparables #3, #5, and #6 which lack central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review remaining comparables which are identical to the subject in age and are also similar to the subject in location, dwelling size, foundation, and other features. These three comparables have improvement assessments ranging from \$89,100 to \$94,310 or from \$41.17 to \$42.40 per square foot of living area. The subject's improvement assessment of \$89,300 or \$41.42 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

April 18, 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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