



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

APPELLANT: Andrzej Kujawowicz
DOCKET NO.: 21-06899.001-R-1
PARCEL NO.: 03-10-304-004

The parties of record before the Property Tax Appeal Board are Andrzej Kujawowicz, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$36,640
IMPR.: \$58,360
TOTAL: \$95,000

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 2021 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 1.5-story dwelling of frame exterior construction with 1,857 square feet of living area. The dwelling was constructed in 1952. Features of the home include a basement that is fully finished,¹ central air conditioning, two fireplaces and a 572 square foot garage. The property has an approximately 20,000 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.20 of a mile to 1.20 miles from the subject property. The comparables have sites that range in size from 7,400 to 16,000 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame or

¹ The Board finds the best description of the subject's basement was found in its property record card, submitted by the board of review and unrefuted by the appellant.

brick exterior construction that range in size from 1,656 to 2,184 square feet of living area. The dwellings were built from 1947 to 1958. One comparable has central air conditioning and each comparable has either a 336 or 440 square foot garage. The properties sold from September 2020 to September 2021 for prices ranging from \$237,000 to \$333,000 or from \$135.51 to \$152.47 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$89,938 which reflects a market value of \$269,841 or \$145.31 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 \$95,000. The subject's assessment reflects a market value of \$284,176 or \$153.03 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within in the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #1. The comparables have sites with either 15,000 or 16,000 square feet of land area and are improved with 1.5-story dwellings of frame or brick and frame exterior construction that range in size from 1,344 to 1,749 square feet of living area. The homes were built from 1949 to 1958. Two comparables have a basement with finished area. Three comparables have central air conditioning, one comparable has a fireplace and each property has a garage ranging in size from 336 to 576 square feet of building area. The properties sold from November 2019 to September 2020 for prices ranging from \$206,000 to \$265,000 or from \$135.51 to \$167.60 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 and #2 as well as board of review comparable #1 and #3, including the common property, which are located less proximate to the subject, lack central air conditioning and/or sold in 2019 less proximate to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparables #2 and #4 which sold proximate to the assessment date at issue and are more similar to the subject in location and age but have varying degrees of similarity to the subject in design, dwelling size and finished basement amenity. These best comparables sold

from April 2020 and September 2021 for prices ranging from \$206,000 to \$333,000 or from \$152.47 to \$158.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$284,176 or \$153.03 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the 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:

December 19, 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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