



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

APPELLANT: Mark Konieczka
DOCKET NO.: 21-06981.001-R-1
PARCEL NO.: 09-12-303-018

The parties of record before the Property Tax Appeal Board are Mark Konieczka, the appellant; 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: \$88,540
IMPR.: \$370,030
TOTAL: \$458,570

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 three-story dwelling of frame exterior construction with 3,558 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 500 square foot garage. The property has an approximately 8,262 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.46 of a mile from the subject property. The comparables have sites that range in size from 6,625 to 40,418 square feet of land area and are improved with three-story dwellings of brick or frame exterior construction that range in size from 3,556 to 8,498 square feet of living area. The dwellings were built from

2000 to 2004. Each comparable has a basement with finished area,¹ central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 895 square feet of building area. The properties sold from June 2018 to May 2020 for prices ranging from \$1,175,000 to \$2,250,000 or from \$264.77 to \$347.30 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$408,000 which reflects a market value of \$1,224,122 or \$344.05 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 \$458,570. The subject's assessment reflects a market value of \$1,371,732 or \$385.53 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 five comparable sales located within 0.29 of a mile from the subject property. The comparables have sites that range in size from 6,600 to 11,952 square feet of land area and are improved with three-story dwellings of frame exterior construction that range in size from 3,204 to 3,928 square feet of living area. The homes were built from 2001 to 2008. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 380 to 568 square feet of building area. The properties sold from June 2020 to February 2021 for prices ranging from \$1,300,000 to \$1,815,000 or from \$405.74 to \$523.49 per square foot of living area, land included.

The board of review commented that the appellant's comparable #5 is not a good comparable property due to its larger dwelling size and larger site size relative to the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review comparables reflect "beefed up" properties with "amenities not found in regular, run of the mill homes." In support of this claim the appellant submitted copies of the Multiple Listing Service (MLS) sheets on each of the board of review comparables. The MLS sheet for board of review comparable #1 depicts the dwelling to have been "recently transformed" and board of review comparable #5 is described as being a custom home with updated flooring and an updated master bathroom. The appellant also commented that the "Subject Owner is making a price per square foot argument and therefore, the absolute size (of a comparable dwelling) is not an issue."

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

¹ Some property details for the appellant's comparables have been corrected or amended based on information found in the property record cards which were submitted by the board of review.

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.

As an initial matter, the Board finds that dwelling size is related to per square foot values. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the inclusion of a comparable property with a substantially larger dwelling size than the subject will tend to have a lower per square foot value, all other things being equal.

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #2, #3, #4 and #5 which sold in 2018 or 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. Furthermore, appellant comparable #5 has a substantially larger site size, dwelling size and garage size when compared to the subject. The Board also gives less weight to board of review comparables #1 and #5 which, based on information reported in their respective MLS sheets, reflect properties with recent updating.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #2, #3 and #4 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and other features. These best comparables sold from May 2020 to February 2021 for prices ranging from \$1,235,000 to \$1,630,000 or from \$347.30 to \$444.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,371,732 or \$385.53 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:

May 16, 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

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

APPELLANT

Mark Konieczka
610 S. Washington St.
Hinsdale, IL 60521

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187