



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

APPELLANT: Jaroslav Drozda
DOCKET NO.: 21-07170.001-R-1
PARCEL NO.: 10-01-207-017

The parties of record before the Property Tax Appeal Board are Jaroslav Drozda, 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 **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: \$94,940
IMPR.: \$102,320
TOTAL: \$197,260

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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a two-story dwelling of brick exterior construction with 3,334 square feet of living area that was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 682 square foot garage. The property has an approximately 24,167 square foot site and is located in Burr Ridge, 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 six comparable sales located within 0.92 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from

3,073 to 3,627 square feet of living area. The dwellings were built from 1976 to 1985. Each comparable has a basement and a garage ranging in size from 506 to 805 square feet of building area. The properties sold from May to September 2020 for prices ranging from \$405,000 to \$535,000 or from \$112.27 to \$157.35 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$157,621 which reflects a market value of \$472,910 or \$141.84 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 \$197,260. The subject's assessment reflects a market value of \$590,069 or \$176.99 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.

The board of review submitted a Comparable Report containing supplemental property details for the appellant's comparables disclosing the properties have sites ranging in size from 14,400 to 30,787 square feet of land area. The Comparable Report disclosed that three of the comparables have finished basement area and that each comparable has central air conditioning, one fireplace and either brick, frame or frame and brick exterior construction.

The board of review critiqued the appellant's comparables #4, #5 and #6 as being located in a different assessment neighborhood code than the subject. It further contended comparables #5 and #6 to be inferior in grade.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.53 of a mile from the subject property. The comparables have sites that range in size from 20,000 to 24,649 square feet of land area and are improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 2,798 to 3,753 square feet of living area. The homes were built from 1986 to 1994. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 420 to 770 square feet of building area. The properties sold from July to September 2020 for prices ranging from \$495,000 to \$769,900 or from \$176.91 to \$229.27 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney defended the use of comparable sales outside of the subject's neighborhood code and alleged the County's claim that two of the appellant comparables have an inferior grade to be unsupported. Counsel critiqued the board of review's comparables arguing its comparables #1 and #2 differ from the subject in dwelling size and therefore are not comparable. Counsel also submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #3 and #5 which differ from the subject in basement finish. The Board also gives less weight to appellant comparable #4 which, based on its per square foot sale price, appears to be an outlier relative to other properties in the record. The Board gives less weight to board of review comparables #2 and #3 which have finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant comparables #2 and #6 along with board of review comparable #1 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold in May and September 2020 for prices ranging from \$480,900 to \$680,000 or from \$141.28 to \$181.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$590,069 or \$176.99 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 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

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