



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

APPELLANT: Emil & Sharon Kaluza
DOCKET NO.: 21-07239.001-R-1
PARCEL NO.: 08-26-410-012

The parties of record before the Property Tax Appeal Board are Emil & Sharon Kaluza, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

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: \$45,110
IMPR.: \$52,510
TOTAL: \$97,620

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 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-story, ranch dwelling of frame exterior construction with 1,144 square feet of living area. The dwelling was constructed in 1975. Features of the home include a walkout basement with finished area, central air conditioning, 216 square foot enclosed porch, and a garage with 440 square feet of building area. The property has an approximately 13,129 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .47 of a mile from the subject. The comparables are described as 1-story dwellings built in 1960 or 1962 ranging in size from 1,073 to 1,155 square feet of living area. The comparables each have a basement with finished area and a garage ranging in size from 348 to 484 square feet of building area. The

¹ The parties agreed to waive the scheduled virtual hearing for this case and have the case written on the record.

comparables sold from February 2020 to January 2021 for prices ranging from \$153,000 to \$284,500 or from \$142.59 to \$246.32 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,620. The subject's assessment reflects a market value of \$292,013 or \$255.26 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 response to the appellants' evidence, the board of review asserted appellants' comparable #1 sold in poor condition as the MLS listing stated it was a "Handy man special" and comparables #2 and #4 are raised ranch style homes.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on three comparable sales located within .15 of a mile from the subject. The comparables are reported to have sites ranging in size from approximately 14,138 to 17,776 square feet of land area. The comparables are improved with 1-story, ranch style dwellings of frame exterior construction with each containing 1,073 square feet of living area. The dwellings were built in 1959 and have basements, two of which have finished area and one of which is a walkout. One comparable has central air conditioning and each comparable has a 440 or a 576 square foot garage. The comparables sold from September 2020 to May 2021 for prices ranging from \$275,000 to \$325,000 or from \$256.29 to \$302.89 per square foot of living area, land included. The board of review also provided a location map of both parties' comparables in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #1 and #3 have no finished basement area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted seven comparable sales to support their respective positions. The Board gives less weight to appellants' comparable #1 which appears to be an outlier as it sold considerably less than the other sales in the record. The Board gives less weight to appellants' comparables #2 and #4 which are different style dwellings that are less similar in size when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable #3 as well as the board of review comparables which are identical in dwelling size and similar in location, age,

and some features when compared to the subject. These comparables sold from September 2020 to May 2021 for prices ranging from \$253,000 to \$325,000 or from \$235.79 to \$302.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$292,013 or \$255.26 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

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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